

ROBERTSON'S
BRITISH
TAX-TABLES,

ON AN IMPROVED PLAN;

CONTAINING

*All the TAXES which affect every description
of Men,*

BOTH IN ENGLAND AND SCOTLAND.

Together with
USEFUL REGULATIONS FOR THE CITIES OF
LONDON AND EDINBURGH.

LONDON:

Printed for and Sold by all the Booksellers.

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P R E F A C E.

THE multiplicity of laws now in existence for raising the public revenue, renders it impossible, for any person to retain in his memory, the various taxes incident to almost every situation of life. To obviate this difficulty, many useful abridgements have been successfully published, under the name of Tax Tables; and although much merit is due to the compilers for the general utility of their labours, there yet seems room for some improvement to be made, at least as far as relates to this country. For this purpose, the following concise Tables are offered to the public. In these they will find all the material acts that apply to both countries, many useful tables added, which never has appeared in any book of the kind, and abstracts of the particular

Excise laws and regulations for the Scottish distilleries; to which are added, the temporary regulations for coaches, chairs, carts, porters, &c. in the city of Edinburgh and Leith.

As this is the first publication of Tax Tables ever attempted in this kingdom, it has been the study of the publisher to make them generally useful to every station, and as much labour and expence has been bestowed on the compilation, he hopes the encouragement of a generous public will enable him to fulfil his intentions of continuing them with such alterations as may be made from time to time by the legislature.



ROBERTSON'S

BRITISH

TAX-TABLES.

ASSESSED TAXES.

DUTIES ON HORSES, COACHES, WAGGONS, WAINS, AND CARTS.

I. *Coaches and other Carriages, (except Waggon, Wain, and Cart.*

BY the Act 25 Geo. III. c. 47, called the *Transfer Act*, there shall be paid

For every coach, berlin, landau, chariot, calash with four wheels, chaise marine, chaise with four wheels, and caravan, or by whatever name such carriages may be called, kept by any person for his own use, or to be let out to hire, (except Hackney coaches) the yearly sum of 7l. and by the 29th Geo. III. c. 49. 20s. more, in the whole 8l. for the first carriage; 9l. for the second, by 29th Geo. III. c. 43; and where three or more carriages are kept, 8l. for the first, and 10l. for each after the first.

And for every calash, chaise, chair, gig, or whiffey, or by whatever name they are known or called, having two or three wheels, to be drawn by one or more horses, that shall be kept by any person for his own use, or to be let out to hire, the yearly sum of 3l. 10s. 25th Geo. III. c. 47.

The duties on coaches, waggons, wains, and carts, and on riding horses, shall be assessed, collected, and received by such persons, and in like manner, as the

duties on houses and windows, namely, by the Commissioners of Taxes, who are to put this act in execution, 25 Geo. III. c. 47.

If assessors neglect their duty, surveyors and inspectors may perform the same. Assessors not to act on pain of 20l. before they take an oath to charge all persons *according to the best of their skill and knowledge*. Commissioners to give notice in their precepts that the assessors of the duties on houses and windows, are also assessors of the duties upon carriages, horses, and servants.

Assessors to give notice in writing to persons keeping carriages or horses, or servants, to produce, in fourteen days after such notice, lists of the number kept by them; and in case such lists are not delivered, the assessor shall, from the best information he can obtain, make an assessment on such person so refusing, which shall be final and conclusive, unless the person assessed shall make a sufficient excuse before the Commissioners. These lists must contain the greater number kept between the 5th of July, 1784, and the 5th of April, 1785.

Commissioners, on application, may grant relief to persons who have been assessed in different places for the same carriages or horses.

In case the lists delivered to the assessors shall be deficient, they may surcharge the same, and they are to deliver their assessments to the commissioners within three months after their appointment, and the commissioners are to sign the same, and appoint collectors.

Surveyors may inspect the lists before they are signed, and amend them; and if they discover any omissions after the lists are signed, they are to certify the same to the commissioners.

Persons neglecting to deliver lists to the assessor, shall forfeit 10l.

Persons to be doubly rated for those carriages and horses omitted in their lists; one half of which surcharge shall be allowed the assessor or surveyor for making the same.

Inhabitant householders shall deliver lists of lodg-



ers who keep carriages or horses, containing the names of such lodgers, on the penalty of 10*l*.

Persons over rated may appeal to the commissioners, and the appellant shall deliver on oath a list of the greatest number of carriages and horses, kept by him.

Commissioners shall not make any abatement in the charge or surcharge, unless it shall appear upon oath that the appellant is over rated. Ten days notice to be given of appeal. Commissioners, in certain cases, may remit the penalty before directed to be paid to the assessor, surveyor, or inspector, surcharging such lists.

Surveyor, assessor, or inspector making a false surcharge, shall forfeit such penalties as are directed to be inflicted by the acts relative to the duties on houses and windows, for neglect of duty.

Determination of commissioners to be final; but persons dissatisfied therewith may appeal to any Justice of the Courts of King's Bench or Common Pleas, or to one of the Barons of the Exchequer; and in Scotland to the Court of Session or Exchequer; and every such Judge is required, with all convenient speed, to return an answer to such case, with his opinion thereon subscribed thereto, according to which opinion, the assessment which shall have been the cause of such appeal shall be altered or confirmed.

Penalties exceeding 20*l*. shall be recovered in any court of record at Westminster, or in the courts of Scotland, one moiety thereof to the King, and the other to the informer.

Penalties not exceeding 20*l*. may be recovered before two Justices, and may be levied by distress.

All actions or informations shall be brought within one year after the offence committed, and defendant may plead the general issue, and recover treble costs.

The 29th Geo. III. c. 49, after specifying that several carriages are used for pleasure, and are entered and paid for as carts or carriages, liable to smaller duties, and that the name of the proprietor is put thereon, in order to evade the payment of the higher duties as specified by the 25th of Geo. III. enacts that every carriage that hath two or three wheels, by

whatever name they are now or hereafter may be called, drawn by one or more horses, which shall be used at any time for the carriage or conveyance of persons, and not generally in the affairs of husbandry, merchandize, or for the carriage of goods, &c. shall be deemed a carriage within the meaning of the act of the 25th Geo. III. and paid for accordingly, under a penalty of 7l. for every carriage so used. 29th Geo. III. c. 49.

II. Horses.

BY 24 Geo. III. c. 31. and 25 Geo. III. c. 47, every person who shall keep and use any horse for the purpose of riding, or of drawing any coach, berlin, chariot, chaise, or other carriage, in respect whereof any duty is payable, shall pay annually for every such horse 10s. And by 29 Geo. III. c. 49, 5s. more for one of such horses; *in the whole*, 15s.

Where three, four, or five are kept, an additional 7s. 6d. for each above the first; 29 Geo. III. c. 49; *in the whole*, 17s. 6d. for each above the first.

And where six or more are kept, an additional 10s. for each above the first; 29 Geo. III. c. 49; *in the whole* 11. for each above the first.

By 24 Geo. III. c. 31. and 29 Geo. III. c. 49, it is provided that nothing therein shall charge any horse belonging to any non-commissioned officer, or private soldier, of any regiment of cavalry in the King's service; nor any horse belonging to, and kept for sale and not for hire, in the stable of a licensed dealer, not let to hire for travelling post by the mile, or from stage to stage, or let to hire for a day or less period of time, by any postmaster, innkeeper, or person licensed by the Commissioners of stamp duties.

The duties of the 24th and of the 29th, are to be paid by all persons using or hiring horses or carriages by the year, month, or any other period, *not* the person who lets them out. 29 Geo. III. c. 49.

The additional duties are not to extend to carriages let out to travel post by any person licensed to let post horses. 29 Geo. III. c. 49. *such carriages, therefore, pay only 7l.*

Horse dealers are to give in a list of such as they keep for riding or drawing, and pay the duty. 29th Geo. III. c. 49.

No person keeping a horse, &c. used really for husbandry, or drawing any carriage, (except such as was heretofore liable to an Excise duty) or carrying burdens in the course of the trade of the person to whom such horse, &c. shall belong, shall be chargeable with the duty, in case such horse, &c. shall not be used for any other purpose of riding, except *when returning from any place to which any load or burden shall by such horse, &c. have been carried, or going to any place from whence a burden is to be carried, or being rid to procure medical assistance, or to or from market, or place of public worship, or election of members to serve in parliament, or to or from any court of justice, or to or from any meeting of commissioners of taxes.* 26th Geo. III. c. 70.

A horse, &c. where the owners are through poverty excused the usual taxes of church and poor, are also exempted.

No person occupying a farm less than 70l. a year, and making a livelihood solely thereby, shall be chargeable with the duty for any horse occasionally used in riding, if such horse be *bona fide* kept for the purpose of husbandry.

III. Waggon, Wain, Cart, &c.

BY the 23d Geo. III. c. 66, every person who shall keep any waggon, wain, cart, or other such carriage, with three or four wheels (except such as are already charged with a duty under the management of the Commissioners of Excise) shall pay annually 4s. for each; if with two wheels, 2s. for each.

Provided that no person shall be obliged to pay the said yearly sum of 4s. for more than one such carriage employed in agriculture only; nor for more than three such carriages employed for any other purpose, if kept by him for his own use only, and not used for the carriage of goods for hire, or to be let out for hire.

Provided also, that no person shall be obliged to pay the said yearly sum of 2s. for any cart or other carriage with two wheels, employed in agriculture only, and not employed in parks or pleasure grounds, or used for the carriage of goods for hire, or let out for hire; or if drawn by one horse only, and employed only for the carriage of peats or turf for fuel, and not let out for hire.

And provided that if any waggon or other carriage shall be pressed for conveying any arms, ammunition, or other baggage, under the acts against mutiny and desertion; or for the regulation of the King's marine forces whilst on shore, and the owners shall be paid for the same, this shall not be deemed a working for hire.

The management of these duties is, by 25 Geo. III. c. 47, placed under the Commissioners of Taxes.

PERFUMERY.

(26 Geo. III. c. 49.)

FROM and after the 5th of July, 1786, the following new duties are to be paid throughout Great Britain:

Upon every packet, box, bottle, phial, or other inclosure, containing any powders, pastes, balls, waters, washes, or other composition whatsoever, commonly called sweet scents, odours, perfumes, cosmetics, &c. to be used as sweet scents, odours, perfumes, or cosmetics, which shall be vended in Great Britain, mixed or unmixed with other materials, there shall be charged a stamp duty as hereafter expressed; and also upon every packet, &c. containing any dentrifice, or other preparation for the teeth or gums, which shall be vended in Great Britain, there shall be charged a stamp duty as hereafter expressed; and upon every roll, cake, or piece, packet, box, &c. containing any preparation for the hair, which shall be vended in Great Britain, there shall be charged a stamp duty, as hereafter expressed; and also upon every packet containing any hair powder, which

shall be vended in Great Britain, the price whereof shall exceed two shillings for the pound weight, there shall be charged a stamp duty according to the like rates hereafter expressed; that is to say, For every packet of perfume, under eight pence value, a duty of 1d.

Between eight pence and one shilling, 1d. h. penny.

Between one shilling and two shillings and sixpence, 3d.

Between two shillings and sixpence and five shillings, 6d.

Five shillings and upwards, 1s.

For every packet of hair powder, not exceeding two shillings per lb. 1d. duty upon every pound weight, or any less quantity.

This act is not to extend to drugs, pills, waters, essences, &c. which are charged with rates or duties by an act of the 25th of Geo. III. c. 79, nor to common soap unmix'd with perfumes.

Persons vending all or any of the articles hereby taxed, are to take out an annual licence for which they shall pay One Shilling.

These duties to be under the management of the Commissioners of the Stamp Office, who shall grant licences to all that apply for them.

Every person vending the above goods after the 5th of July, 1786; without a licence, forfeits 5l.

All venders of the above goods not having, after the said 5th of July, the words, "*Licensed to Deal in Perfumery*," on the front of their houses, or over their doors, written in large characters, within 20 days after their licence has been granted, forfeits 5l.

Unlicensed persons fixing such notice on their houses, forfeit 20l.

Venders must send for the wrappers, covers, or labels of their bottles and parcels to the commissioners as they shall direct, and pay for them on delivery.

Every person selling a packet, &c. without the stamp, forfeits 5l.

Hair powder, not exceeding two shillings per lb. in value, may be sold wholesale by the maker, not less than 224 lb. to any person licensed by this act, free of

duty, such maker having made a true entry of it at any Excise Office, as is required by several statutes.

Such makers and wholesale venders must keep a book for the inspection of the proper officer, containing the quantities, dates, value, and names of the persons to whom each parcel was sold, or forfeit 20l.

Any person using a stamp twice forfeits 10l.

Persons buying, selling, or bartering stamps, or marks to be used a second time, or buying or selling packets with such labels, forfeit 10l.

Five per cent. discount is allowed on the stamps upon present payment.

N. B. The quantity upon which this discount is to be allowed is not mentioned.

Before a licence is obtained, notice shall be sent in writing to the Commissioners or the Stamp Office, of the place of vending wares or articles liable to these duties, and also when the place of vending is changed, or in default forfeit 5l.

And all such wares, and other articles, subject to the duties hereby imposed, which shall be kept ready or offered for sale, in any shop or other place, whereof notice shall have been given as aforesaid (except *Almond Paste, Almond Powder, Bear's Grease, Cold Cream, Italian square hard Soap, Naples soft Soap, perfumed and Coloured Hair Powder above 2s. per lb. Rouge in pots, and Washballs of all sorts*; and which shall be allowed to be kept and exposed to sale, in any shop or other place, in bulk or otherwise, without any stamped cover, wrapper, or label affixed thereto, until the time of actual sale thereof,) shall be deemed to require a cover, wrapper, or label, marked as by this act is required, to be previously affixed thereon, in manner to be directed by the said Commissioners as aforesaid.

Proper officers may search shops, &c. and where stamped covers are wanting, affix the same, which must be paid for on a penalty of 5l.

Persons obstructing officers in the execution of their duty forfeit 20l.

Damaged stamps, labels, covers, &c. may be returned for others (upon oath that they have not been used) without any expence.

Persons selling articles subject to duty in any place not specified, forfeit 5*l*.

Articles sold for exportation not to be subject to these duties.

An account of articles exported to be sent to the Commissioners of the Stamp Office, who will grant certificates to the venders.

Persons convicted of offences against this act forfeit their licence, and cannot have another without giving a bond for 100*l*. and upon conviction of a second offence 200*l*. which will be sued for when forfeited.

Counterfeiting the stamp is a capital offence.

Informers are intitled to half if sued for within six months, but not after.

Justices may determine matters relative to pecuniary penalties, and mitigate half if they think proper.

GAME LICENCES.

(25 Geo. III. c. 50. and 31 Geo. III. c. 21.)

FROM July 1, 1785, there shall be paid to his Majesty the following duties:

Every person in Great Britain, who shall use any dog, gun, net, or other engine, for the taking or destruction of game, (not acting as gamekeeper) shall deliver in a paper or account in writing, containing his name and place of abode, to the clerk of the peace or his deputy, and annually take out a certificate thereof; and every such certificate shall be charged with a stamp-duty of 2*l*. 2*s*. and an additional 1*l*. 1*s*. by 31 Geo. III. c. 21, making in the whole 3*l*. 3*s*.

Every deputation of a gamekeeper shall be registered with the clerk of the peace, and such gamekeeper shall annually take out a certificate thereof; which certificate shall be charged with a stamp duty of 10*s*. 6*d*. and an additional 10*s*. 6*d*. by 31 Geo. III. c. 21, making in the whole 1*l*. 1*s*.

The duties to be under the management of the commissioners of the stamp office.

From and after the 1st of July, 1785, the clerk of the peace shall annually deliver to the person respectively requiring the same, duly stamped, a certificate or licence according to the form therein mentioned, for which he shall be entitled to demand 1s. for his trouble; and on refusal or neglect to deliver the same, forfeit 20l.

Every certificate to bear date the day when issued, and to continue in force until the 1st day of July then following, on penalty of 20l.

After the 1st day of July, 1785, any person that shall use any greyhound, hound, pointer, setting-dog, spaniel, or other dog, or any gun, net, or engine, for taking or killing of game, without a certificate, is liable to the penalty of 20l.

From the said 1st day of July, 1785, if any gamekeeper shall, for the space of twenty days after the said 1st day of July, or if any gamekeeper thereafter to be appointed, shall, for the space of twenty days next after such appointment, neglect or refuse to register his deputation and take out a certificate thereof, he is liable to the penalty of 20l.

This act not to extend to the royal family.

The clerks of the peace are to transmit to the stamp-office in London, alphabetical lists of the certificates granted in every year before the 1st day of August, under penalty of 20l.

The list to be kept at the stamp-office in London, and there to be inspected on payment of 1s.

The commissioners of the stamp duties are, once or oftener, in every year, as soon as such lists are transmitted to them, to cause the same to be published in the newspapers circulating in each county, or such public paper as they shall think most proper.

If any gamekeeper, who shall have registered his deputation, and taken out a certificate thereof, shall be changed, and a new gamekeeper appointed in his stead, the first certificate is declared null and void, and the person acting under the same, after notice, is liable to the penalty of 20l.

Any person in pursuit of game, who shall refuse to produce his certificate, or to tell his name and place

of abode, or shall give in any false or fictitious name or place of abode to any person requiring the same, who shall have obtained a certificate, is liable to the penalty of 50l.

The certificates are not to authorize persons to kill game at any time prohibited by law, nor to give any person any right to kill game, unless such person shall be qualified so to do by the laws now in being, but shall be liable to the same penalties as if this act had not passed.

(So that though by this act qualified and unqualified persons are equally included, yet having a certificate does not give an unqualified person a right to kill game: the point of RIGHT still stands upon the former acts of parliament; and any unqualified person killing game without a certificate, is not only liable to the penalty inflicted by this act, but also to all the former penalties relating to the killing of game, &c.) Witnesses refusing to appear on Justice's summons, or appearing and refusing to give evidence, forfeit 10l.

The certificates obtained under deputations, not to be given in evidence for killing of game by a game-keeper out of the manor, in respect of which such deputation or appointment was given and made.

Persons counterfeiting stamps, to suffer death as felons.

Penalties exceeding 20l. are to be recovered in any of his Majesty's Courts of Record at Westminster; and penalties not exceeding 20l. are recoverable before two justices, and may be levied by distress.

N. B. The whole of the above penalties go to the informer.

GAME LAWS.

A short Sketch of the LAWS, as they now stand, relating to Hares, Partridges, Pheasants, and other Game.

THE penalty for killing in the night a hare, partridge, or pheasant, qualified or unqualified, is 5l.

Any unqualified person exposing to sale a hare, partridge, pheasant, or other game, is liable to a penalty of 5*l*.

If any hare, pheasant, partridge, or other game, be found in the shop, house, or possession of any poulterer, salesman, fishmonger, cook, or pastry-cook, or of any person not qualified in his own right to kill game, or entitled thereunto under some person so qualified, it shall be deemed an exposing thereof to sale.

For selling a hare, partridge, pheasant, or other game, qualified or unqualified, 5*l*.

Any unqualified person using tunnels or other engines, to kill or destroy a hare, partridge, pheasant, or other game, forfeits 5*l*.

Any unqualified person keeping and using greyhounds, setting-dogs, lurchers, tunnels, or other engines to kill or destroy hares, partridges, pheasants, or other game, is liable to 5*l*. penalty. The 5*l*. penalty is not for keeping without using.

For killing a partridge, between the 12th of February and 1st of September, qualified or unqualified, 5*l*.

For killing a pheasant, between the 1st of February and 1st of October, qualified or unqualified, 5*l*.

For using greyhounds, lurchers, or setting-dogs *, to kill a hare, partridge, or pheasant, unqualified, 5*l*.

(The information in the above cases must be laid within six calendar months, before a justice of the peace, or by action of debt, bill, plaint, or information. The whole penalty to be given to the informer, with double costs, if brought on in the courts of Westminster.) Half to informer and half to poor.

For tracing in the snow, or shooting with a gun or long bow, a hare, qualified or unqualified, imprisonment three months, or fine 1*l*.

For using snares to take or kill a hare, qualified or unqualified, imprisonment one month, or fine 10*s*.

** Greyhounds, lurchers, and setting dogs, are the only dogs for keeping and using which the penalty of 5*l*. is levied. But by another statute, a penalty not exceeding 20*s*. may be levied for keeping and using the above or any other dogs.*

(The information in the above cases must be laid before a justice of the peace within one year.)

The informer to be intitled to all costs and charges, and to half the penalty, the other half to be given to the poor of the parish.

Any gamekeeper killing or taking a hare, pheasant, partridge, or other game, under colour of being for the use of the lord of the manor, and afterwards selling and disposing thereof without the consent of the said lord of the manor, upon conviction, on the complaint of such lord, and on the oath of one witness, before a justice, shall be committed to the house of correction for three months, and there kept to hard labour.

Any person who shall destroy, sell, or buy any hare, pheasant, &c. and shall in three months make discovery of any higgler, chapman, carrier, innkeeper, ale-house-keeper, or victualler, that hath bought or sold, or offered to buy or sell, or had in their possession, any hare, pheasant, partridge, &c. so as any one shall be convicted; such discoverer shall be discharged of the pains and penalties hereby enacted for killing or selling such game, and shall receive the same benefit as any other informer.

Any justice of the peace, and lord within his manor, may take away any such hare, pheasant, partridge, &c. from any higgler, chapman, innkeeper, victualler, or carrier, or any other person not qualified, which shall be found in his custody or possession.

Any person that shall knowingly and wilfully kill, take or destroy, or use any gun, dog, snare, net, or other engine, with intent to kill, take, or destroy, any hare, partridge, or other game, in the night, viz. between the hours of seven at night and six in the morning, from the 12th of October to the 12th of February, and between the hours of nine at night and four in the morning, from the 12th of February to the 12th of October; or in the day-time on a Sunday or Christmas day; shall forfeit for the first offence not exceeding 20l. nor less than 10l. For the second offence not exceeding 30l. nor less than 20l. For the third and every other subsequent offence 50l.

(The information to be laid within one calendar month, before a justice of the peace. The informer to be intitled to all costs and charges, and to half the penalty, the other half to be given to the poor of the parish.)

No person shall shoot with any cross bow, hand-gun, or demihake, unless such person is really possessed of 100l. per annum, on pain of forfeiting 10l.

No person of what estate or degree soever, shall shoot with, carry, keep, use, or have in his possession, any hand-gun, not being in the stock and gun of the length of one yard; or any hagbut, or demihake, not being in the stock and gun of the length of three quarters of a yard, on pain of forfeiting 10l.

Any person having 100l. per annum as above, may seize every such cross-bow, hand-gun, &c. being so deficient in length; but shall break and destroy them in twenty days after such seizure, on pain of forfeiting 2l.

No person shall command his servant to shoot with any cross-bow, hand-gun, hagbut, or demihake, at any deer, fowl, or other thing, except at a butt or bank of earth, on pain of forfeiting 10l.

N. B. Persons qualified to kill game, must be in possession of lands, tenements, or some other estate of inheritance, either in right of themselves or their wives, for life, of the clear yearly value of 100l. or a lease or leases of 99 years of 150l. per annum, other than the son and heir of an esquire, or person of a higher degree, or lord of a manor, or keepers of parks, chases, free warrens, &c.

LORD MANSFIELD's OPINION.

An unqualified person may go out to beat the hedges, bushes, &c. with a qualified person, and to see the game pursued or destroyed, provided the unqualified person has no gun or other engine with him for the destruction of the game, without being subject to a penalty.

GLOVES.

(25 Geo. III. c. 55.)

FROM and after the 1st of August, 1785, all persons in Great Britain vending gloves or mittens by retail, made of silk, leather, linen, or any other material or materials, must take out a licence annually, for which they must pay **ONE SHILLING**.

For every pair of gloves or mittens, let them be made of what they will, above the price of four pence, and not exceeding ten pence, must be paid a stamp duty of 1d.

All above ten pence, and not exceeding one shilling and four pence, a duty of 2d.

All above one shilling and four pence, a duty of 3d.

These duties are to be paid at the Stamp Office, where the venders of gloves may receive paper tickets, or stamps to be affixed on the gloves upon application, or of their agents in the country.

Persons selling gloves or mittens without a licence, after the first of August, forfeit for every offence, 20l. These licences to be renewed annually, ten days before the expiration of the former.

Persons vending gloves and mittens must have the words "Dealer in Gloves" painted conspicuously over their shop door or window where such goods are sold, or forfeit 5l. for every pair so sold.

Any person who writes, or causes to be written, such words, viz. "Dealer in Gloves," without taking out a licence, shall forfeit 40l.

Any person selling less than twelve dozen pair of gloves or mittens, to one person at one time, shall be deemed a retailer.

The tickets, expressing the respective duties, to be placed as the commissioners or their agents shall direct upon the inside of the right-hand glove of each pair.

Exchanging gloves or mittens without stamps, or putting on stamps of less value than this act directs, shall for every such offence forfeit 20l. and a future licence be refused if the commissioners think fit.

Licenced dealers may sell to each other without the stamps.

Removing the stamp from one pair of gloves which have been sold to another pair which have not been sold, with a fraudulent intent, or using the same ticket twice, shall forfeit 20l.

Buying or selling any ticket or tickets that have been before used is also 20l. penalty. Buyer or seller may inform against each other, and the informer will always be indemnified.

All glovers are in their bills of parcels to charge the duty of the stamp or ticket separate.

Counterfeiting the stamp or mark on the tickets is a capital offence.

One moiety of every pecuniary penalty goes to the informer, if sued for within the space of six months, and not else; beyond that time the whole goes to the King.

Any neighbouring Justice may determine pecuniary penalties, and compel payment, or commit the offender for three months, unless the money is paid sooner.

The Magistrate has power, if he thinks fit, to mitigate one half of the penalty.

The act concludes with a recital of an act still in force of the 6th of Geo. III. c. 19, relative to, and restraining the importation and sale of foreign gloves and mitts, and the 25 Geo. III. also restrains the importation of foreign leather, not completely made into gloves and mitts, but cut into the form of them, and called Shapes or Trunks.

HATS.

Duty on Hats, commenced October 2. 1784.

(24 Geo. III. c. 51.)

LICENCE to sell hats by retail in London,
Westminster, Borough, and within the Bills
of Mortality, - - -

Ditto in any other part of the kingdom, - - -

£. 200

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THEATRICAL REPRESENTATIONS. 21

Duty on every hat of 4s. or under,	-	£. 0 0 3
Ditto above 4s. and not exceeding 7s.	-	0 0 6
Ditto above 7s. and not exceeding 12s.	-	0 1 0
Ditto above 12s. and upwards,	-	0 2 0
No hats sold without licence under forfeiture of	-	50 0 0
"Dealer in Hats" to be written over the door under forfeiture of	-	2 0 0
Stamp Tickets affixed to each hat inside the crown, or forfeit	-	10 0 0
Persons fraudulently tearing off, or affixing any stamp already used, or selling or buying any ticket already used, forfeit	-	20 0 0
Office for taking out Licences and Stamps, Somerset-House.		
Country-Dealers must apply to the Distributors of Stamps in the different counties.		

THEATRICAL REPRESENTATIONS.

(28 Geo. III. c. 30.)

BY this act justices of any county, riding, or liberty in general, or at any sessions assembled at their discretion, may grant licences to any person or persons applying by petition for the performance of such tragedies, comedies, interludes, operas, plays or farces as now are, or hereafter shall be represented at either of the patent or licenced theatres in the city of Westminster, or as shall in the manner prescribed by law, have been submitted to the inspection of the Lord Chamberlain, at any place within their jurisdiction, for any number of days not exceeding sixty, to commence within the then next six months, and to be within the space of such four months, as shall be specified in the said licence, so as there be but one licence in use at the same time, within the jurisdiction so given; the places so licenced not to be within twenty miles of London, Westminster, or Edinburgh, or eight miles of any patent or licenced theatre, or ten miles of the residence of his Majesty, or any place

within the same jurisdiction, at which within six months preceding, a licence under this act shall have been had and exercised, or within fourteen miles of either of the universities, or within two miles of the outward limits of any city, town or place, having peculiar jurisdiction.

Licences are not to be granted within any place having peculiar jurisdiction, without the consent of the majority of the justices acting for such jurisdiction; neither are licences to be granted unless three weeks notice be given to the mayor, bailiff, or chief officer previous to their making such application.

REGULATIONS

Of Stage Coach Outside Passengers, Drivers, and Guards.

(30 Geo. III. c. 36.)

THIS act is to alter, explain, and amend the former one of the 28th of Geo. III. c. 57; here they are both consolidated.

From September 29, 1790, if the driver of any coach, chaise, or other carriage of the like sort, drawn by three or more horses, travelling for hire, shall admit more than one on the coach box beside himself, and four on the roof; and if such carriage be drawn by less than three horses, more than one person on the box, and three on the roof; (except the driver of such coach or carriage, drawn by less than three horses, which shall not travel a greater distance than twenty-five miles from the Post-office in the city of London, and who shall not carry more than one person on the coach box, and four persons on the roof, at one and the same time) to go or be conveyed by any such coach or carriage respectively, every such driver shall pay the collector of the tolls, at every turnpike through which he passes, the sum of five shillings for every person above the number so as above limited, and every turnpike collector is authorised to demand the same; every driver attempting to evade the pay-

ment of these penalties, by setting down or taking up passengers, shall, on being convicted before a justice, be imprisoned in the next goal to where the offence was committed, not more than one month, nor less than fourteen days.

The penalties of five shillings must be recovered in the same manner that the turnpike tolls are.

The name of the proprietor to be painted on each door, except mail coaches; if there are more proprietors than one, and if one of them reside in London, or within the bills of mortality, the name of such proprietor shall be the one put upon such carriage.

If the coachman or driver of such coaches or carriages shall permit any other person to drive, without the consent of the passengers within such coach, or shall quit the box without reasonable occasion, or longer than such occasion may require, or shall by fitiously driving, or by any act of negligence or misconduct overturn the carriage, or in any manner endanger the persons or property of the passengers or owners of the carriage, the coachman or driver so offending, shall for every such offence forfeit not more than five pounds, nor less than forty shillings.

If any person, acting as a guard to any such carriage, shall fire off his arms while the coach is going on the road, or going through or standing in any town, otherwise than for defence of such coach, he shall for every such offence forfeit twenty shillings.

Constables or peace officers refusing to execute warrants, granted by justices pursuant to the directions of this act, shall pay forty shillings, or be committed to prison for a month.

Half the penalties go to the informer, the other half to the surveyors of the highways.

If the driver or offender neglects to obey the justice's summons, or cannot be found, the owner of the carriage must answer.

POST-HORSES.

(25 Geo. III. c. 51.)

POSTMASTER, Innkeeper, or person who shall let to hire any horse for travelling post by the mile, or from stage to stage, or being a person usually letting horses to hire, or who shall let to hire for a day, or less time, any horse for drawing coach or other carriage used in travelling post, or otherwise, shall pay annually 5s. for a licence.

Persons letting post-horses without a licence, forfeit 10l. and keeping more than one inn under one licence, 20l.

They are to paint *Licensed to Let Post-Horses* on the fronts of their houses, on pain of 5l.

For a horse hired by the mile or stage, to be used in travelling post, there shall be charged a duty of *one penny halfpenny* for every mile such horse shall be hired to travel post.

For a horse hired for a day, or less time, for drawing on any public road, any coach or other carriage used in travelling post, or otherwise, there shall be charged, if the distance shall be then ascertained, one penny halfpenny per mile; and if the distance shall not then be ascertained, 1s. 9d. for each horse so hired; to be paid by the person by whom the horse shall be hired.

Persons keeping any coach, berlin, landau, chariot, calash, chaise-marine, chaise, diligence, or other carriage with four wheels, or any calash, chaise, chair, or other carriage with two wheels, to be employed as public stage coaches or carriages, for the purpose of conveying passengers for hire to and from different places, shall pay annually 5s. for a licence.

Every coach, &c. as above, with four wheels, or any calash, &c. with two wheels, to be employed as aforesaid, shall be charged with a duty of 1d. for every mile such carriage shall travel, to be paid by the owner.

Every person licenced, if they furnish their own chaises or carriages with horses let to hire to travel

post, to mark or paint, on the outside pannel of each door of the chaise or carriage, christian and surname, and place of abode, in large and legible characters, in letters of a colour distinct from that of the carriage, each letter at least one inch in length, and continue the same thereupon, as long as such chaise or carriage shall be so used; neglect or omission, or painting false name or place, incurs a forfeiture of 5*l*.

Every postmaster, &c. if he furnishes his own coaches, berlins, landaus, chariots, calashes, chaises, or carriages with four wheels, or any calash, chaise, chair, or carriage with two wheels, with horses let to hire for a day, or less, for drawing on any public road, where the carriage shall have a box, or outside seat for driver, shall affix upon some conspicuous part of the foot-board, or other part of the box or seat, a brass or tin plate, on which there shall be marked or engraved christian and surname of owner, and name and place of abode, in large and legible characters, and continue the same thereon, and replace the same as occasion shall require, during the time the coach or carriage shall be so furnished; if no box or outside seat, shall affix upon a conspicuous part of the pole, shaft, or splinter-bar of carriage such brass or tin plate, with such engraving thereon, and same to be continued and replaced, or subject to a penalty of 5*l*. for neglect.

Tickets shall be valued in account, and paid for in case of any deficiency, at the rate of 1*s*. 9*d*. for each horse, according to the number of horses expressed by figures on such tickets, and in the receipt given for the same.

Every postmaster, &c. who shall let horses to hire by the mile or stage, to be used in travelling post, shall previous to the using such horse, ask, and receive, of person hiring the same, one penny half-penny per mile for each mile such horse shall be so hired to travel, at the rate or number of miles which he shall charge such traveller, for the stage or distance such horse may be hired to go, and shall, at the same time he receives duty, deliver to the person hiring horse, one or more of said stamp-office tickets, and

to which postmaster, &c. shall add, if an innkeeper, name of his sign or house; if not an innkeeper, his own name; and shall also insert name of place where such licensed person resides, and to which such horses may be hired to go; and if to London, name of street, square, or place there; and in words or figures, month, and day of month, with number of miles for which such horses are so hired: and if any person neglect to ask and receive the said duty of one penny halfpenny per mile from person hiring horse, or neglect or refuse to deliver tickets filled up to such person so hiring horses, he shall forfeit 10*l.* and moreover, in case of not receiving the said duty, be chargeable therewith in the same manner as if actually received.

Every traveller to whom the tickets, whereon shall be expressed the number of miles, shall be delivered, if they shall pass through any turnpike or toll-bar, shall, at the first turnpike, toll-bar, or bridge, at which any toll shall be by law collected, through which he shall pass, deliver to the toll-gate keeper, ticket so given at place he hired horse, which said toll-gate keeper is to demand, receive and file; and if any traveller so going post shall have neglected to take ticket, or shall not deliver same properly filled up, he shall, before such horses be permitted to pass through such turnpike or toll-bar, pay for every horse hired and used by such traveller 1*s.* 9*d.* which the gate-keeper is to ask and demand, and not to permit horse to pass till paid the same, or produced ticket.

No traveller shall be compelled to pay for a greater number of miles than expressed upon the ticket issued to such traveller; and if any person so licenced, shall insert in any such ticket name of any other place than to which the horses shall be hired to go, or shall fill up a less number of miles than the number charged to such traveller, every offender shall forfeit 10*l.* and licence may be refused him in future.

Where any ticket shall be issued, with the number of miles expressed thereon, and person so issuing the same, shall charge the traveller a specific sum by the stage, and not after usual or certain rate per mile,

person shall be accountable for one-fourth of the money so received as for duty; and shall express on the said ticket the money chargeed to such traveller, and enter same in weekly account, one fourth part of the money so received, and pay the same to the collector of the duties; and if any person shall act contrary hereto, he shall forfeit 10l.

Every such postmaster shall, previous to such horse being used, ask and receive of person hiring the same, one penny halfpenny per mile for each mile such horse shall be so hired to go, where the distance shall be ascertained; and where the distance shall not be ascertained, 1s. 9d.; and shall at the same time deliver to person so hiring horse, one or more of the stamp-office tickets, with the words (*for a day*) inserted therein, as occasion shall require; and to which every postmaster, &c. shall add, if an innkeeper, the name of his sign or house, if not his own name; and shall also insert name of the place where licenced person resides, and, in words or figures, the month and day thereof; and if any person shall neglect to ask and receive the said duty of one penny halfpenny per mile, or 1s. 9d. for each horse from hirer, or not deliver ticket, to forfeit 10l. and though not receiving duty, yet to be chargeable therewith.

Every person to whom day ticket is delivered, if he, in the course of the day, pass through any turnpike, toll-bar, or bridge, (where toll is collected by law) shall, at the first through which he shall pass, deliver to toll-gatherer day tickets where he hired horse, which toll-gatherer is to file; and in return for such day ticket, person shall receive from toll-gatherer an *exchange ticket*, to be supplied from stamp-office, containing name of county in which the turnpike shall be, and the words (*received day ticket*) with number of horses according to the figures in day ticket, with name of place at which such ticket was given, and particular day in which such exchange ticket was issued, in printed or written letters or figures; which said exchange tickets toll-gatherer is to deliver *gratis*, in return for day ticket; said exchange ticket to be shewn at every turnpike through which

traveller shall afterwards on that day pass with such horse: and if person to whom day ticket be delivered, shall not leave same at first turnpike, or refuse to shew ticket given him in exchange at toll-bar, he shall pay, for every horse then used by him, 1s. 9d. before horse shall pass, toll-gatherer to ask and retain same to his use; and where name of owner of carriage shall be marked on foot-board, seat, pole, shaft, or splinter-bar, when the carriage is let out to hire at the same time with the horses, toll-gatherer shall not permit horse to pass through, until traveller shall have paid the same, or left such day ticket, or produced exchange ticket.

If any person shall take off the brass or tin plate, to evade duty, or payment of the 1s. 9d. for each horse at the turnpike, he shall forfeit 10l.

In case any carriage shall pass without having such brass or tin-plate affixed thereon, driver shall forfeit 40s.

Where any postmaster, &c. shall let to hire any horse to return in less time than two days, and the number of miles, instead of the words (*for a day*) shall be inserted in ticket, he shall fill up the name of the place to which the horses are hired to go, and the true number of miles, ascertaining the distance both going to and returning from the place expressed in ticket; and in default of not filling up the said ticket, he shall forfeit 10l. and moreover be chargeable with the duty, as if actually received.

Postmaster, &c. when he shall let to hire for two days, or longer, horses for drawing carriage on public road, shall deliver to the person travelling in carriage, or to driver, note or certificate, to be supplied from the stamp-office, on which shall be the words (*hired for two or more days*), and to which postmaster, &c. shall add the day of the month, name of place of his abode, and number of days for which said horses shall be hired, and name and place of abode of person hiring same; and person travelling, or driver, shall, at the first turnpike, or place, where toll is by law collected, if he pass through any, deliver to the toll-gate keeper the note or certificate so given,

which toll-gate keeper is to ask and receive and file; and in return for note or certificate, the toll-gate keeper shall deliver a ticket (called the check ticket) from the stamp-office, which shall contain the name of the county in which the turnpike or toll-bar shall be, and the words (*certificate delivered*), and also the name of place whence note or certificate issued, together with mark denoting the particular day on which such check was issued, in printed or written letters or figures; which said check ticket the said toll-gate keeper is to deliver *gratis*, in return for note or certificate, and which said check ticket shall be shown by driver or person therein, to the toll-gatherer at every turnpike or toll-bar through which the said horses may pass: and if any person so hiring horses, shall have neglected to take such note or certificate, or shall neglect or refuse to leave the same at first turnpike or toll-bar, or shall refuse to shew, at the several turnpikes or toll-bars through which he shall pass, the check ticket so given him, traveller shall pay for every horse, *1s. 9d.* before horses be permitted to pass such turnpike or toll-bar, which the said toll-gate keeper is to retain to his own use, and not permit horses to pass till travellers shall have paid the same, or produced such note, certificate, or check ticket; and if postmaster, &c. shall, in note or certificate, insert any false or fictitious name or place of abode, or shall willfully insert therein any fictitious name or place of abode of any person hiring horses, or shall, in letting out such horses, pretend to let out horses for longer time than for which same were actually hired, with intent to evade duty, such postmaster, &c. shall forfeit *20l.* and the said commissioners may refuse to grant offender licence in future.

Horses hired for drawing carriage for less time than *two successive complete days*, shall be deemed to be hired for a day, and shall be subject as such are by this act.

Every toll-gate keeper, receiving day tickets, or notes or certificates for two or more days, and shall refuse to give travellers tickets *gratis*, in exchange, or deliver the exchange ticket or check ticket, with-

out having received in lieu thereof the stamp-office ticket or note or certificate *for two or more days*; or shall make or permit to be made, alteration in tickets to be filed after the same shall have come to his custody, or shall deliver any tickets directed to be received and filed, to any person then duly authorised to receive same, he shall forfeit 40s.

Every postmaster, &c. so licenced, not residing within London or Westminster, or within the bills of mortality, shall, at such times and places as shall be directed, produce and deliver the accounts for the weeks ending on the Saturday preceding such delivery, and then unaccounted for, under penalty of 10l. for every default, and double the amount of the money payable for said duties, for non-payment thereof.

Every postmaster, &c. so licenced, shall enter in his weekly account, the tickets, notes, or certificates so issued on day in which the same shall be issued; and if any postmaster, &c. shall date any of the posting tickets, or day tickets, or any note or certificate, otherwise than as the same shall, at the time of such delivery, be entered in his weekly account, shall forfeit 40s.

Every postmaster, &c. so licenced, who shall be guilty of wilful concealment, or making false accounts, or other fraudulent contrivance, device, or pretence whatsoever, with an intent to defraud, he shall forfeit 50l. and said commissioners may refuse to grant him licence in future.

In order to prevent the evading the payment of the duties under the pretence that the duty has been paid for the stage, and that the horses are on their return home, it is enacted, that the person taking the hire for such horses either by the mile or stage, shall be accountable for the duty due thereon.

In order to prevent the evading the payment of duties upon horses hired by the mile or stage, under pretence of such horses being let to hire for a day or less period of time, no person, at whose inn, house, or place kept for letting horses to hire, traveller shall change horses, shall let to hire any horse to traveller

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otherwise than by the mile or stage; and if any post-master, &c. shall act contrary hereto by issuing day ticket to persons travelling post, he shall forfeit 10*l*.

Every toll-gate keeper is authorised to receive from collector, to whom he shall deliver the day tickets and posting tickets three pence for every pound Sterling, which the duties upon any such tickets shall amount unto, and after that rate for less sum; such allowance shall be over and above the privilege of retaining the money by him collected from the persons who shall not have delivered tickets to him.

Every toll-gate keeper shall bring the tickets received, if beyond five miles from the head office for stamps, to such places, and at such times, as the collector shall require, and deliver up such tickets to such collector.

Toll-gate keeper who shall have received such stamp-office tickets, who will not bring same as aforesaid, shall, upon demand made at the gate of such turnpike, or toll-bar, deliver such tickets to the collector; and if he refuse to deliver up stamp-office tickets so received, upon demand, he shall, for each ticket refused, forfeit 5*s*.

If toll-gate keeper shall wilfully neglect to ask, or refuse to receive tickets, or shall neglect or refuse to file the same when delivered, he shall forfeit 5*l*.

In case any toll-gate keeper shall ask, or receive, or agree to take less money than authorised, he shall forfeit 20*s*.

Commissioners of stamp-duties may erect bars and gates across any public road, for the receipt of the tickets, and place persons thereat, who shall have same authority to collect and receive the tickets, notes, or certificates so issued, and to demand the money from the travellers for not producing and shewing the same, as the turnpike-men authorised by this act, and be liable and subject as they are.

Every horse, hired by the mile or stage, shall be deemed to be hired to travel post, within this act, although the person hiring the same do not go or travel several stages upon a post road, or change horses; and although at the stage or place, at, or to which such horses shall be hired, there shall not be any post-house,

and although there shall not be any post established on the road upon which such horses shall be hired to go.

Stage Coaches, Diligences, &c.

IF any person who shall keep any coach, berlin, landau, chariot, calash, chaise-marine, chaise, diligence, or carriage with four wheels, or any calash, chaise, chair, or carriage with two wheels, to be employed as public stage-coaches or carriages, for conveying passengers for hire, shall let out the same, without having first obtained a licence, (see p. 5.) he shall forfeit, for every time such coach, diligence, or other carriage shall be used, 10l.

No person so licenced, shall, by virtue of one licence, keep more than one coach or carriage, on penalty of 10l.

Every person licenced to use any coach, diligences, or carriages, to be employed as public stage-coaches, shall pay 1d. for every mile every such coach or other carriage shall be so used to travel.

Every person so licenced as aforesaid, shall, at the time of receiving such licence, declare from what and to what place such coach or carriages is intended to be used, distinguishing the distance or number of miles between the two extreme towns or places such coach or carriage is intended to go, and the number of journeys each such coach or carriage is intended to be used either in the day or in the week, that the same may be inserted in such licence.

Every person so licenced, shall mark or paint, on outside pannel of each door, before he shall use the same, his christian and surname, with name of place whence they set out, and to which they are going, in large and legible characters, in letters of a colour distinct from that of the carriage, each letter at least one inch in length, under the penalty of 10l.

Every such licenced proprietor of any coach or carriage, who shall discontinue the use of the same, shall give notice in writing, seven days at least, before he

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shall lay down the same, and shall have such notice indorsed upon the back of his licence or bond, and from thenceforth, on payment of all arrears, shall be no longer chargeable.

If any person shall counterfeit, or cause so to be, or assist therein, any ticket, note, or certificate, with an intent to defraud; or shall publish as true, any false ticket, &c. with such intent, he shall forfeit 50*l*.

The penalties are to be sued for within six months, if they amount to 50*l*. in the superior courts; under, before any magistrate, from whose decision appeal lies to the sessions. Witnesses refusing to attend forfeit 40*s*. and summonses may be left with the book-keepers.

For the limited number of outside passengers on stage coaches, see p. 22, 23.

SERVANTS,

Including the Tax upon Bachelors.

(25 Geo. III. c. 43.)

BY this act all the former duties on servants are repealed, and the following took place from the 5th of July, 1785.

Male Servants.

For 1 male servant, *per annum*, 1*l*. 5*s*.

2 ditto, 1*l*. 5*s*. each.

3 or four ditto, 1*l*. 10*s*. each.

5 and not more than 7 ditto, 1*l*. 15*s*. each.

8 and not more than 10 ditto, 2*l*. each.

11 or any greater number, 3*l*. each.

The duties on men servants are to extend to persons of the following descriptions, or employed in the following capacities, *viz.* Maitre d' Hotel, House Steward, Master of the Horse, Groom of the Chamber, Valet de Chambre, Butler, Under Butler, Clerk of the Kitchen, Confectioner, Cook, House Porter, Footman, Running Footman, Coachman, Groom,

Postillion, Stable Boy, Helpers in Stables, Gardeners not being Day Labourers, Park Keeper, Game Keeper, Huntsman, or Whipper-in, Waiters* in Taverns, Coffee-Houses, Inns, Alehouses, or any other houses licenced to sell wine, ale, beer, or other liquors by retail (other than occasional Waiters) or by whatsoever name or names male servants, really acting in any of the said capacities, shall be called, even apprentices *acting in those capacities*, must be paid for; except parish Apprentices imposed on the master by magistrates, not above two.

Any person may keep parish Apprentices, not exceeding two, in the capacities of Maître d' Hotel, Footman, &c. provided such Apprentices be not employed in said capacities as livery servants, i. e. wear liveries.

Coachmen, Grooms, Postillions, or Helpers, let out to hire by way of job, shall be paid for by those who employ them; Gardeners also, who shall contract for keeping any garden or gardens in order, shall be paid for by the persons who employ them.

Female Servants.

For 1 female servant, *per annum*, 2s. 6d.

2 ditto, 5s. each.

3 ditto, or any greater number, 10s each.

Persons keeping servants must deliver to the proper officer when called upon, or having notice sent them, a faithful list of all their servants, with the christian and surnames and description of their occupations, within fourteen days after it is so applied for; the male list must be separate from the female; they must also sign each list with their name; and in case of refusal or neglect, the assessors shall have power to make an assessment from the best information they can get, and every such assessment shall be final and conclusive, unless such substantial cause can be assigned to the commissioners for such neglect, as they shall

* *Female Waiters are not meant, and they are exempt; being retained for the purpose by which the employer gets a living.*

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think reasonable; but if the refusal or neglect is wilful, the parties so refusing shall forfeit 10*l*. Also if the persons giving such lists have servants at different places, they must mention all they mean to pay for at every other place, mentioning the parish and other circumstances relative to the situation of each place, in order to their being fairly rated according to the whole number.

Masters or mistresses omitting the names or number of any of their servants, to be charged double for every such omission. Half to the informer.

Persons letting lodgings must give a list of the number of servants of both sexes kept by each lodger, within a week after they are required, with the christian and surnames of such lodgers and inmates, and their servants also, to the best of their knowledge, or forfeit 10*l*.

Appeals must be made to the commissioners, or persons dissatisfied with their decisions, may resort to the Court of King's Bench in England, or the Court of Session in Scotland.

Exemptions.

Servants employed in husbandry, manufactures, or trade, or by and within the Universities either in England or Scotland, or within the Colleges of Westminster, Eaton, or Winchester, or by any of the Royal Family, or by Embassadors, or Foreign Ministers, or any of the Royal Hospitals of Christ's, St. Bartholemew's, Bridewell, Bethlem, St. Thomas's; Guy's, or the Foundling Hospital.

Any officer of horse or dragoons, under the rank, or not receiving the pay of a field officer, may also employ one male servant, who shall be exempted from this duty, whether such servant is a private in his regiment or not.

Every officer, without distinction, in the land service, of every description, including marines, who employs one soldier of the regiment or company to which he belongs as a servant; and every officer in the navy under the rank of a master and commander, in actual service, who employs one sailor as a servant,

that is actually borne upon the books of the ship to which such officer belongs, are for such servants exempt from this duty.

Officers on half-pay, disabled, either in the army, navy, or marines, are not liable to this duty for one male servant only.

Any family having two or more children or grandchildren living in their house, lawfully begotten, under 14 years of age, are allowed to keep one female servant not liable to this duty; if they have four children, they are allowed two female servants free of duty, if six, three such servants, and in the same proportion for every two children of the above description.

In collecting this duty in a family where there are children of the above description, the servant, or servants, who are not excused, must be rated as if there were no other in the house, that is, where there happens to be three servants, and, on account of four children, two are excused, the third is only to be charged half-a-crown. This example will serve for all others.

Female servants under fourteen years of age, and above sixty, are not liable to this duty, neither are dairy-maids.

Window and house tax collectors are to collect these duties likewise.

Bachelors.

Every man of the age of twenty-one years and upwards, never having been married, who shall keep one male servant or more, shall pay 1l. 5s for each, over and above the duties before mentioned. 25. Geo. III. c. 41.

Every man of the age of twenty-one years and upwards, never having been married, keeping one female servant, shall pay 2s. 6d. in addition to the former 2s. 6.

Five Shillings in addition for each if he has two female servants.

And 10s in addition for each for three or more female servants.

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AUCTIONEERS AND AUCTIONS.

EVERY Auctioneer residing within the bills of mortality must take out an annual licence at the Excise Office, for which he is to pay 20s. with three 5l. per cent. thereon, 1l. 3s. and without the bills, 5s. with the three 5l. per cents. 5s. 9d. for which he must apply to the collectors and supervisors within the district where he lives, under the penalty of 100l. in London, and 50l. in the country. Sworn Brokers admitted by the Lord Mayor and Court of Aldermen of London, are to pay only 5s. for their licence. (17 Geo. III. c. 50.)

Three pence halfpenny to be paid in the pound upon all goods sold by auction under the following description, viz. Any interest in reversion, or possession in any freehold, copyhold, or leasehold lands, tenements houses, or hereditaments, and of any annuities or sums of money charged thereon, and of any utensils in husbandry and farming stock, ships, and vessels, and of any reversionary interests in the public funds; also plate and jewels. (27 Geo. III. c. 13.)

Seven pence to be paid in the pound upon all goods of the following description, viz. Fixtures, furniture, pictures, books, horses, carriages, and all other goods and chattels whatsoever, except such as are hereafter exempted. (27 Geo. III. c. 13.)

The above duties are a charge upon the auctioneer (not the purchaser) for which he gives bond for 200l. with two sureties, to pay within 28 days after each sale, the amount of the said duties, which he must state upon oath. In the country six weeks are allowed to pay in the duty. (17 Geo. III. c. 50.)

Two days previous notice of every sale, with an attested catalogue, to be sent to the Excise Office, mentioning where and when the sale is to be made, or forfeit 20l. Three days previous notice in the country.

Exemptions.

These duties not to extend to goods or estates sold by order, or under decrees of the Court of Chancery.

or Exchequer, or Commissioners of Customs, Excise, Board of Ordnance, Great Sessions or Exchequer in Wales or Scotland, East India Company, Navy or Victualling Office, goods distrained for rent or tythes, or sales on account of lords or ladies of any manor for granting copyhold or customary messuages, lands, &c. for lives or years, or under sheriffs' authority for the benefit of creditors, nor the effects of bankrupts sold by assignees, or goods imported by way of merchandise from any British colony or plantation in America, provided it is the manufacture or growth of that colony, and really sold for the benefit of the original importer, to whom they were consigned, if the sale is within 12 months after their arrival here, nor goods wrecked or stranded, if sold for the benefit of the insurers or proprietors, or goods damaged by fire, if sold for the benefit of the insurer or insurers. Corn, hay, grass, dung, live or dead stock, or any kind of produce which is sold upon the estate where it grows, are also exempt, if sold by the owner of such estate. The unmanufactured produce of mines is likewise exempt, if sold by the proprietor of the mine.

Additional Exemptions, by 29 Geo. III. c. 63.

From the 1st of October, 1789, all goods woven or fabricated in the loom in this kingdom, which shall be sold in the quantity in which the same shall be taken from the loom, and in lots of the price of 20l. or upwards, shall not pay the auction duty imposed by the act of the 27th of Geo. III. but not in any other than entered places, nor unless the goods were exposed at the sale.

The auctioneer to give security, beside the bond directed in the 27th, in the sum of 5000l. with two sureties at least, that he will, within fourteen days after such sale, deliver to the next office of excise a particular account of the several lots so sold, the amount of the money bid, and the price of each; and that he will not knowingly put up for sale any piece or other goods of foreign manufacture, or any goods of English manufacture, except in the quantity in which the same were taken from the loom, without charging the duties imposed by 27 Geo. III.

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More Exemptions by 30 Geo. III. c. 26.

Any goods imported into this kingdom, by way of merchandize, from the settlement of Yucatan, in South America, shall be free from the duty on the first sale of such goods at auction by the original importer to whom the same was consigned, and by whom they were entered at the custom-house at the port of importation; so as such sale shall be made within twelve months after such goods shall be imported, by some licenced auctioneer.

 TOBACCO AND SNUFF.

(29 Geo. III. c. 68, and 30 Geo. III. c. 40, consolidated.)

MANUFACTURERS and dealers are, three days before beginning to manufacture or sell any tobacco, tobacco stalks, Spanish tobacco stalks for tobacco stalk flour, snuff-work, tobacco stalk flour, or snuff, to make entry in writing of all the premises used by them in the manufacture, sale, or keeping of any of the above articles, at the office of Excise within the limits of such premises, on pain of 200l. for every part not entered, with all articles found therein, and the packages.

Persons making entry must occupy a house of 10l. rent, and pay to church and poor.

Manufacturers or dealers are to have the words *Manufacturer of and Dealer in Tobacco and Snuff*, or *Tobacco*, or *Snuff*, or *Manufacturer of or Dealer in Tobacco and Snuff*, or *Tobacco*, or *Snuff*, in large characters on the outer door, or in the front, or in some conspicuous part of every room or other place used by them in the manufacturing, keeping, or selling any of the above articles, on pain of 50l.

Any person having such words without entry forfeits 100l.

Dealers in tobacco or snuff, are to take out licences before dealing in the same, paying 5s. for a licence to deal in tobacco or snuff, within the limits of the of-

TOBACCO AND SNUFF.

ices in London, or Edinburgh, and 2s. 6d. for such licence in any other part of Great Britain. To be renewed annually on pain of 50l.

Manufacturers of Tobacco and Snuff are required to take out licences, which are to be granted as follows, viz.

To manufacturers of tobacco and snuff, after 10th November 1791, who within the year ending the 10th October previous to the taking out of the licence, did not weigh out for manufacturing, (according to the directions of this act) more tobacco and snuff work than 20,000 lb. weight, — — — — — £. 2 0 0

More than 20,000, and less than 30,000, —	3 0 0
More than 30,000, and less than 40,000, —	4 0 0
More than 40,000, and less than 50,000, —	5 0 0
More than 50,000, and less than 60,000, —	6 0 0
More than 60,000, and less than 70,000, —	7 0 0
More than 70,000, and less than 80,000, —	8 0 0
More than 80,000, and less than 90,000, —	9 0 0
More than 90,000, and less than 100,000, —	10 0 0
More than 100,000, and less than 120,000, —	12 0 0
More than 120,000, and less than 150,000, —	15 0 0
More than 150,000, — — — — —	20 0 0

Licensed manufacturers selling tobacco and snuff at any time in quantities not less than 4 lb. and snuff not less than 2 lb. need not take out the dealers licence.

Tobacco and snuff cannot be imported into any other port of Great Britain, than the ports of *London, Bristol, Liverpool, Lancaster, Cowes, Falmouth, Whitehaven, Hull, Port-Glasgow, Greenock, and Leith*, on pain of the forfeiture of the vessel.

No person can set up or begin any manufactory of tobacco or snuff, in places less than five miles distant from any part of the sea-coast of Great Britain, except in the ports and places mentioned above, and within three miles of the same, and also except in cities and their suburbs, and in market-towns; nor can any entry of any place otherwise situated be valid.

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HOUSES.

A Table of the Duty upon Houses.

(19 Geo. III. c. 59.)

Rent.	At per Pound.	Total per Yr.	Rent.	At per Pound.	Total per Yr.
l.	s. d.	l. s. d.	l.	s. d.	l. s. d.
1	—	—	23	0 9	0 17 3
5	0 6	0 2 6	24	—	0 18 0
6	—	0 3 0	25	—	0 18 9
7	—	0 3 6	26	—	0 19 6
8	—	0 4 0	27	—	1 0 3
9	—	0 4 6	28	—	1 1 0
10	—	0 5 0	29	—	1 1 9
11	—	0 5 6	30	—	1 2 6
12	—	0 6 0	31	—	1 3 3
13	—	0 6 6	32	—	1 4 0
14	—	0 7 0	33	—	1 4 9
15	—	0 7 6	34	—	1 5 6
16	—	0 8 0	35	—	1 6 3
17	—	0 8 6	36	—	1 7 0
18	—	0 9 0	37	—	1 7 9
19	—	0 9 6	38	—	1 8 6
20	0 9	0 15 0	39	—	1 9 3
21	—	0 15 6	40	1 0	2 0 0
22	—	0 16 0			

And so on at the same rate of 1s. in the Pound for a rent of any amount.

Clauses relative to the House Tax.

The offices, yards, gardens, coach-houses, brew-houses, wood-houses, wash-houses, &c. provided they all stand within the compass of one acre, belonging to the dwelling house, must be valued with the dwelling house, and be liable to the same duties.

Shops and warehouses are also liable, if attached to the dwelling houses, except those of wharfingers.

No warehouse that is a distinct building is liable.

No house to be deemed occupied where one person is only left in charge of it.

Where houses are let in tenements, the landlords must pay the duty.

Halls and offices that pay other taxes are liable to this.

Farm houses used only for husbandry, under 10l. per annum, are not chargeable; nor are houses for the reception of poor, or if not occupied by the owner, or rented by a tenant.

WINDOWS.

BY 6 Geo. III. c. 38. there shall be paid for every dwelling house inhabited within England the yearly sum of 3s. and by 24 Geo. III. c. 38, an additional 3s. in the whole, six shillings.

And if such house contains seven windows or upwards, duties are payable for such windows according to the following tables:

Accurate Tables of all the present Window duties, including the 3s. by 6th of Geo. III. c. 38; and the 3s. by 24th of Geo. III. c. 38; with their whole amount in the last column.

Note.—These tables are calculated for the duties payable in England, those which are raised in Scotland commences at six Windows, which are taxed 1s. and every subsequent number, is 5s. less than the total amount in the following tables. For instance, seven windows in Scotland is 8s. 2d. eight Windows is 13s. and so on through the whole.

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WINDOWS.

43

Numb. of Windows.	Old Tax.			New Tax.			Amount of both.		
<i>If rated for</i>	<i>£.</i>	<i>s.</i>	<i>d.</i>	<i>£.</i>	<i>s.</i>	<i>d.</i>	<i>£.</i>	<i>s.</i>	<i>d.</i>
7	0	4	2	0	9	0	0	13	2
8	0	7	0	0	11	0	0	18	0
9	0	9	0	0	13	6	1	2	6
10	0	11	4	0	16	0	1	7	4
11	0	14	0	0	18	6	1	12	6
12	0	17	0	1	1	0	1	18	0
13	1	0	4	1	4	0	2	4	4
14	1	4	0	1	8	0	2	12	0
15	1	5	6	1	13	0	2	18	6
16	1	7	0	1	18	0	3	5	0
17	1	8	6	2	3	0	3	11	6
18	1	10	0	2	8	0	3	18	0
19	1	11	6	2	13	0	4	4	6
20	1	14	8	2	18	0	4	12	8
21	1	18	0	3	3	0	5	1	0
22	2	1	6	3	8	0	5	9	6
23	2	5	2	3	13	0	5	18	2
24	2	9	0	3	18	0	6	7	0
*25	2	13	0	4	3	0	6	16	0
26	2	15	0	4 3 0				6	18 0
27	2	17	0					7	0 0
28	2	19	0					7	2 0
29	3	1	0					7	4 0
30	3	3	0	4 13 0				7	16 0
31	3	5	0					7	18 0
32	3	7	0					8	0 0
33	3	9	0					8	2 0
34	3	11	0	5 3 0				8	4 0
35	3	13	0					8	16 0
36	3	15	0					8	18 0
37	3	17	0					9	0 0
38	3	19	0	5 3 0				9	2 0
39	4	1	0					9	4 0

* The Old Duty is Two Shillings for every Window above Twenty-five, and Three Shillings for the House.

WINDOWS.

Numb. of Windows.	Old Tax.			New Tax.	Amount of both.		
	£.	s.	d.		£.	s.	d.
40	4	3	0	5	13	0	9 16 0
41	4	5	0				9 18 0
42	4	7	0				10 0 0
43	4	9	0				10 2 0
44	4	11	0				10 4 0
45	4	13	0	6	3	0	10 16 0
46	4	15	0				10 18 0
47	4	17	0				11 0 0
48	4	19	0				11 2 0
49	5	1	0				11 4 0
50	5	3	0	6	13	0	11 16 0
51	5	5	0				11 18 0
52	5	7	0				12 0 0
53	5	9	0				12 2 0
54	5	11	0				12 4 0
55	5	13	0	7	3	0	12 16 0
56	5	15	0				12 18 0
57	5	17	0				13 0 0
58	5	19	0				13 2 0
59	6	1	0				13 4 0
60	6	3	0	7	13	0	13 16 0
61	6	5	0				13 18 0
62	6	7	0				14 0 0
63	6	9	0				14 2 0
64	6	11	0				14 4 0
65	6	13	0	8	3	0	14 16 0
66	6	15	0				14 18 0
67	6	17	0				15 0 0
68	6	19	0				15 2 0
69	7	1	0				15 4 0
70	7	3	0	8	13	0	15 16 0
71	7	5	0				15 18 0
72	7	7	0				16 0 0
73	7	9	0				16 2 0
74	7	11	0				16 4 0
75	7	13	0	9	3	0	16 16 0
76	7	15	0				16 18 0
77	7	17	0				17 0 0

WINDOWS.

45

Numb. of Windows.	Old Tax.	New Tax.	Amount of both.
	£. s. d.	£. s. d.	£. s. d.
78	7 19 0	9 3 0	17 2 0
79	8 1 0		17 4 0
80	8 3 0		17 16 0
81	8 5 0		17 18 0
82	8 7 0	9 13 0	18 0 0
83	8 9 0		18 2 0
84	8 11 0		18 4 0
85	8 13 0		18 16 0
86	8 15 0	10 3 0	18 18 0
87	8 17 0		19 0 0
88	8 19 0		19 2 0
89	9 1 0		19 4 0
90	9 3 0	10 13 0	19 16 0
91	9 5 0		19 18 0
92	9 7 0		20 0 0
93	9 9 0		20 2 0
94	9 11 0	11 3 0	20 4 0
95	9 13 0		20 16 0
96	9 15 0		20 18 0
97	9 17 0		21 0 0
98	9 19 0	12 3 0	21 2 0
99	10 1 0		21 4 0
100	10 3 0		22 6 0
101	10 5 0		22 8 0
102	10 7 0	12 3 0	22 10 0
103	10 9 0		22 12 0
104	10 11 0		22 14 0
105	10 13 0		22 16 0
106	10 15 0	13 3 0	22 18 0
107	10 17 0		23 0 0
108	10 19 0		23 2 0
109	11 1 0		23 4 0
110	11 3 0	13 3 0	24 6 0
111	11 5 0		24 8 0
112	11 7 0		24 10 0
113	11 9 0		24 12 0
114	11 11 0	13 3 0	24 14 0
115	11 13 0		24 16 0

WINDOWS.

Numb. of Windows.	Old Tax.			New Tax.			Amount of both.		
	<i>£.</i>	<i>s.</i>	<i>d.</i>	<i>£.</i>	<i>s.</i>	<i>d.</i>	<i>£.</i>	<i>s.</i>	<i>d.</i>
116	11	15	0	13	3	0	24	18	0
117	11	17	0				25	0	0
118	11	19	0				25	2	0
119	12	1	0				25	4	0
120	12	3	0				26	0	0
121	12	5	0	14	3	0	26	8	0
122	12	7	0				26	10	0
123	12	9	0				26	12	0
124	12	11	0				26	14	0
125	12	13	0				26	16	0
126	12	15	0				26	18	0
127	12	17	0				27	0	0
128	12	19	0				27	2	0
129	13	1	0				27	4	0
130	13	3	0				28	6	0
131	13	5	0	15	3	0	28	8	0
132	13	7	0				28	10	0
133	13	9	0				28	12	0
134	13	11	0				28	14	0
135	13	13	0				28	16	0
136	13	15	0				28	18	0
137	13	17	0				29	0	0
138	13	19	0				29	2	0
139	14	1	0				29	4	0
140	14	3	0	16	3	0	30	6	0
141	14	5	0				30	8	0
142	14	7	0				30	10	0
143	14	9	0				30	12	0
144	14	11	0				30	14	0
145	14	13	0				30	16	0
146	14	15	0				30	18	0
147	14	17	0				31	0	0
148	14	19	0				31	2	0
149	15	1	0	17	3	0	31	4	0
150	15	3	0				32	6	0
151	15	5	0				32	8	0
152	15	7	0				32	10	0
153	15	9	0				32	12	0

WINDOWS.

47

Numb. of Windows.	Old Tax.	New Tax.	Amount of both.
	£. s. d.	£. s. d.	£. s. d.
154	15 11 0	17 3 0	32 14 0
155	15 13 0		32 16 0
156	15 15 0		32 18 0
157	15 17 0		33 0 0
158	15 19 0		33 2 0
159	16 1 0	18 3 0	33 4 0
160	16 3 0		34 6 0
161	16 5 0		34 8 0
162	16 7 0		34 10 0
163	16 9 0		34 12 0
164	16 11 0	19 3 0	34 14 0
165	16 13 0		34 16 0
166	16 15 0		34 18 0
167	16 17 0		35 0 0
168	16 19 0		35 2 0
169	17 1 0	20 3 0	35 4 0
170	17 3 0		36 6 0
171	17 5 0		36 8 0
172	17 7 0		36 10 0
173	17 9 0		36 12 0
174	17 11 0	20 3 0	36 14 0
175	17 13 0		36 16 0
176	17 15 0		36 18 0
177	17 17 0		37 0 0
178	17 19 0		37 2 0
179	18 1 0	20 3 0	37 4 0
180	18 3 0		38 6 0

. The new Tax on one House cannot exceed 20l. 3s. notwithstanding the number of Windows should be above 180; but the old Tax is Two Shillings, as before mentioned, for any number of Windows above 25, without Limitation, to which is to be added the old Duty of 3s. upon the House.

Persons occupying three or more Houses, to pay only for those two which contain the greatest number

of Windows, on giving notice thereof to the collectors, and persons neglecting to pay according to such notice, penalty 50*l*.—Where Houses are let in different Tenements, the Landlord shall be deemed the occupier.—Poor people exempted from Church and Poor Rates are not liable.—Dwelling rooms in offices chargeable to other Taxes or Parish Rates, to be subject to the Duties granted by this Act.—Apartments in the Inns of Court liable to the Duties.—Not to extend to any House belonging to the Royal Family.—Warehouses are also exempted; as are Charity Schools, and Houses provided for the Relief of poor persons; likewise Hospitals except Apartments for Officers.—Parents and Guardians liable to pay for Infants.—Two, three, or more Windows, separated by a Partition of less than twelve Inches, to be charged only as one Window.—Where any number of Windows are separated by a Glass Door, or Fan, or both, by any kind of Partition or Separation whatsoever, whether more or less than twelve Inches, each Window, Glass Door, or Fan, or both, shall be deemed as separate Windows, and will be charged as such.

Note. Persons who inhabit Chambers in any Inns of Court, are to pay One Shilling for every Window, exclusive of the New Duty.

RUNNING HORSES AND HORSE DEALERS.

(24 Geo. III. c. 31.)

FOR every horse entered to start or run for any plate, prize, sum of money, or any thing whatsoever, in addition to the duties of former and subsequent acts laid upon horses, the further sum of 2*l*. 2*s*.

And the owner of every such horse shall previously pay the sum of 2*l*. 2*s*. as the duty for one year, to the Clerk of the Course, or other person authorised to make the entry, which if he shall neglect or refuse to pay, he shall forfeit 20*l*.

And the Clerk of the Course shall, within fourteen days after the receipt thereof, give an account of, and pay the same to the Distributer of the Stamps, on pain of 100l. for not delivering such account, and double the money due at the time of such default, and the Distributer shall make him an allowance of 1s. in the pound for all monies accounted for and paid by him.

Dealers in Horses.

Every person exercising the trade or business of a horse dealer, must take out a licence from the Stamp Office for which he shall pay annually, if within the bills of mortality, 10l. elsewhere 5l. And he shall, after taking out such licence, cause the words "*Licensed to deal in Horses*" to be painted or written in large and legible characters, either on a sign hung out, or on some visible place in the front of his house, gateway, or stable; and if he shall sell any horse without fixing such token, he shall forfeit 5l.

No licences to be granted to horse dealers unless they declare they seek their living by buying and selling horses, and add the name of the place where the said business is carried on. 29 Geo. III. c. 49.

Any Justice residing near where the offence shall be committed may determine offences against this act, and may summon the party accused, and also the witnesses on either side; and convict the offender by confession, or the oath of one witness, and levy the penalties by distress; but for want of distress, the offender to be committed to prison for three months.

Persons aggrieved may appeal to the next sessions. Persons summoned to appear as witnesses, and not appearing, shall forfeit 40s. The Justices may mitigate the penalty, so as not to reduce it to less than a moiety over and above the costs. Half the penalties to the King, and the other half to the informer.

BREWERS.

(24 Geo. III. c. 41.)

EVERY common brewer of small or table beer, not being a common brewer of strong beer, shall take out an Excise licence annually, and pay for the same the sum of 1l. on penalty of 10l.

Every common brewer who shall brew strong beer, shall on penalty of 50l. take out a licence annually, and pay for the same the sum of 1l. 10s. if the quantity of beer brewed by him shall not exceed, within the year, ending the 5th day of July in each year, previous to his taking out the licence, the quantity of 1000 barrels.

Ditto, between 1000 and 2000 barrels, 2l.

Ditto, between 2000 and 5000 5l.

Ditto, between 5000 and 7,500, 7l. 10s.

Ditto, between 7,500 and 10,000, 10l.

Ditto, between 10,000 and 20,000, 20l.

Ditto, between 20,000 and 30,000, 30l.

Ditto, between 30,000 and 40,000, 40l.

Ditto, exceeding — — 40,000, 50l.

Brewers who withdraw their entries and make fresh ones, to pay the whole duty.

COACH-MAKERS.

(25 Geo. III. c. 49.)

EVERY maker of coaches, chaise, chariots, &c. must take out at the Excise Office in London, or of the agents in the country, including Scotland, a licence to be renewed annually at least ten days before the expiration of the former, for which they must pay 20s.

They must also pay 20s. duty for every four-wheel carriage newly built for sale, and 10s. for every two-wheel carriage. 27 Geo. III. c. 13.

These duties are also payable to the commissioners of the excise in town, or their agents in the country.

The duties are to be paid every six weeks, and in order to ascertain the amount, a regular account must be delivered in, distinguishing the number and quality of the carriages made, with the dates of their being finished or sold, and these accounts must be sworn to by the master or chief workman.

ABSTRACT OF THE NEW ACT OF PARLIAMENT, *for Notes, Bills, and Receipts, which took place August 1st, 1791, by 31 Geo. III. c. 25. by which 23 Geo. III. c. 49. is repealed.*

Bills of Exchange.

FOR every Bill of Exchange, Draft, or Order, payable otherwise than on demand, or any promissory or other Note payable otherwise than to the bearer on demand, a stamp duty as follows, viz.

Where the sum shall not amount to

2l. and not exceeding 30l.—	Sixpence.
Above 30l. and not exceeding 50l.—	Ninepence.
Above 50l. and not exceeding 100l.—	One shilling.
Above 100l. and not exceeding 200l.—	1s. 6d.
Above 200l. and upwards	—Two shillings.

Foreign Bills of Exchange.

(i. e. Bills drawn in Great Britain on Foreign Countries.)

Foreign Bills of Exchange drawn in sets, according to the custom of merchants, a stamp duty as follows, viz.

Where the sum shall not exceed

100l.	—Sixpence.
Exceeding 100l. and not 200l.	—Ninepence.
Exceeding 200l.	—One shilling.

And every Bill of each set so drawn is declared to be chargeable with the duty.

Exemptions from the foregoing duties.

1. Drafts or Orders payable to the bearer on demand, bearing date on or before the day on which

the same shall be issued, and at the place from whence the same shall be drawn and issued, and drawn upon any Banker, or person acting as a Banker, and residing and transacting business as a Banker, within ten miles of the place where such Draft or Order shall be actually drawn and issued.

2. All Notes and Bills whatever issued by the Bank of England, upon condition of their paying into the Exchequer the annual sum of 12,000*l.* half-yearly, on October 10, and April 5.

Regulations in the aforesaid act.

If any Bill, &c. shall be written on paper not stamped, or stamped with a stamp of lower value than directed; then there shall be due and paid the full duty thereby chargeable, which shall be payable by, and charged upon, all persons who shall draw or make, and utter and negotiate such Bills, &c. And all persons who shall write or sign, or cause to be written or signed, or who shall accept or pay, or cause to be accepted or paid, any Bill, &c. without being first stamped with a proper stamp, or upon which there shall not be some stamp resembling the same, shall forfeit 20*l.*

Every promissory or other note, payable to the bearer on demand, which shall be issued after payment under this act, shall notwithstanding be payable to the person holding the same; and such person may maintain an action thereupon.

That no Bill, &c. shall be available in law or equity, unless stamped with the lawful stamp; and that it shall not be lawful for the Commissioners to stamp any paper, &c. after any bill, &c. shall be written thereon, under any pretence whatever.

Promissory Notes.

For every piece of vellum, parchment, or paper upon which any bill of exchange, draft, or order for the payment of money on demand, shall be written or engrossed, &c. a stamp duty as follows, viz.

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2l. and not exceeding	5l. 5s.—	Threepence.
Above 5l. 5s. and not exceeding	30l.	—Sixpence.
Above 30l. and not exceeding	50l.	—Ninepence.
Above 50l. and not exceeding	100l.	—One shilling.
Above 100l. and not exceeding	200l.	—1s. 6d.

Promissory Notes which may be re-issued after payment at the place where first issued.

For every promissory or other note for payment of money to the Bearer on demand, which may be re-issuable, after payment, at the place where the same was first issued, a stamp duty as follows, viz.

Where the sum amounts to

2l. and not exceeding	5l. 5s.—	Threepence.
Above 5l. 5s. and not exceeding	30l.	—Sixpence.
Above 30l. and not exceeding	50l.	—Ninepence.
Above 50l. and not exceeding	100l.	—One shilling.
Above 100l. and not exceeding	200l.	—1s. 6d.

Where these promissory notes shall be paid by the person by whom the same shall have been made or signed, and first issued, and at the place where the same were first issued, the person so paying the same, notwithstanding such payment may at any time afterwards, and so often as there shall be occasion after for every such payment thereof, but not otherwise, again issue and negotiate such Notes; and every such Note is declared to be, after payment, but not otherwise, *issuable* and *negotiable*.—But if such Notes shall be paid by any other than the person making or signing the same, or at any place other than the place of issuing, such Note shall be construed to be vacated and satisfied, and shall be no longer negotiable, but cancelled; and if any person shall again issue any such Note after payment by any person other than the person making the same, or at any place other than the place of issuing, or if any person named in such note for payment thereof, shall, after payment, neglect or refuse to cancel the same, such person shall forfeit

20l. And if such Note shall not be cancelled, then, and as often as it shall be again issued, there shall be due, answered and paid, the like duty as was first charged on such Note, to be payable by, and charged on, the person who shall again issue and negotiate such Note.

Promissory Notes which may be re-issued after payment without restriction to place.

For any promissory or other Note, payable to the bearer on demand, which may be re-issued, after payment at the same, or any other place than where first issued, a stamp duty as follows, viz.

Where the sum amounts to

2l. and not exceeding 5l. 5s.—Sixpence.

Above 5l. 5s. and not exceeding 50l. —One shilling.

It is declared that these Notes may, as often as occasion shall require, be again issued by the person making the same, notwithstanding such Notes have been paid by the person making the same, or any other person in pursuance of any appointment for the payment thereof.

**.* All which duties shall be paid by the person making or signing such Bills.*

Receipts.

For every piece of paper, parchment, &c. upon which shall be written, &c. any Receipt, Discharge, or Acquittance for money, amounting to

2l. and not 20l.—Twopence.

Amounting to 20l. and not 50l.—Fourpence.

Amounting to 50l. and upwards—Sixpence.

To be paid by the person by whom such Receipts shall be required.

Exemptions from the above Duties.

In all salaries, pensions, debts, or other sums payable from the Crown, the duty shall be paid by the person giving such Receipts. Nothing in this act, shall extend to any Receipt for any legacy, or share of a personal estate, or to any Receipt given by the Trea-

surer of the Navy; for money received for the service of the Navy; or to the Receipt of any agent for money impressed to him on account of the pay of the Army or Ordnance; or to any Receipt by any officer, seaman or soldier, for wages, pay or pension, due from the Navy, Army, or Ordnance; nor to any Receipt to be given for the consideration of the purchase of any share in any public stock or fund; or in the stocks of the Bank, East-India, or South-Sea companies, or for the dividends thereof; nor to any Receipt given for money deposited in the Banks of England or Scotland, or in the house of any banker; nor to any Receipt on the back of any bill of Exchange, promissory or other note; nor to any release by deed.

Nor shall the act extend to any Receipt to be given upon any bill or note of the Bank of England; or to any letter acknowledging the Receipt of any bills, notes, or securities for money; or to any Receipt for the consideration-money on or in any deed, bond, mortgage, or instrument; nor to any Receipt for drawbacks or bounties; nor to any certificates of over-entry of Customs.

New regulations respecting Receipts.

The full sum, and the true date, shall be inserted, and all notes, memorandums or writings, whatever, whereby any money shall be acknowledged to have been paid, settled, received, accounted for, discharged, released, or in any manner satisfied, or which shall in any manner signify such acknowledgment, and whether the same shall or shall not be signed, shall be deemed a Receipt, and liable to the duties.

Every receipt, note, memorandum, or writing, which shall express any general acknowledgment of any debt, claim, account or demand, being paid, settled, received, accounted for, balanced, discharged, released or satisfied, or whereby any money shall be acknowledged to be in full, and whether signed or not, shall be deemed a Receipt for 50l. and be liable to the duty of sixpence; and no such Receipt, &c. shall be available in law or equity for any other money than

the sum therein expressed, unless the same shall be stamped with the stamp of sixpence.

And every person who, after August 1st, 1791, shall write, or sign, or cause to be written or signed, or who shall accept, or cause to be accepted, any Receipt without being stamped with a proper stamp, or upon which there shall not be some stamp resembling the same, shall forfeit,

Where the sum shall not amount to 20l.—Two pounds.

Where it amounts to 20l. and not to 50l.—Five pounds.

Where it amounts to 50l. and upwards—Ten pounds.

And all Persons who shall give or accept any Receipt, &c. in which a less sum shall be expressed than the sum actually paid, or on which there shall be a stamp of a lower value than hereby charged, or who shall divide the sum received into divers sums, with intent to evade the duties, or who shall be guilty of any device whatever, to defraud the duties, shall forfeit Twenty Pounds.

Receipts on unstamped paper brought to the Stamp-Office within 14 days, after given, may be stamped, on payment of Forty Shillings over the duty; and if brought to be stamped after 14 days, and within one calendar month after given, may be stamped on payment of Five Pounds above the duty; and in that case the parties are not to be liable to any of the penalties above mentioned.

Commissioners of stamps may authorise unstamped books to be used in public offices, &c. for taking Receipts.

Mode of recovering Penalties.

One moiety of all penalties shall, if sued for within Three Months, be to the King, and the other, with full costs, to the person who shall inform, &c. and which may be recovered in any of the courts of Westminster, within England; and in the Exchequer at Edinburgh, within Scotland. But one Justice may hear and determine any offence which subjects the offender to any pecuniary penalties—and persons aggrieved may appeal to the Quarter Sessions.—The Justice may mitigate penalties, not less than one moiety be-

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BEER AND ALE.

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rides costs.—Witnesses refusing to attend the Justice, &c. to forfeit 40s.—and if the penalties are not prosecuted for within the limited time, they are only recoverable by the Crown; and if the whole penalty is recovered by the Crown, the informer is to be rewarded by the Commissioners of Stamps at their discretion—not exceeding one moiety.

Legacies.

(By 23. Geo. III. c. 58.)

Receipt for a legacy, or share of personal estate, a stamp duty as follows, viz.

Where the sum shall not exceed
 20l. —Five shillings.
 Exceeding 20l. and not 100l.—Ten shillings.
 If 100l. —Forty shillings.
 And every additional - 100l.—Twenty shillings.

* * *Legatees, or persons receiving the legacies must pay these duties.*

Duties added to the above.

(By 29. Geo. III. c. 51.)

If the receipt is for 400l.—Twenty shillings.
 And every additional 100l.—Twenty shillings.

†† But the legacies to the wife, children, or grandchildren (By 20. Geo. III. c. 28.) pay only, for sums
 Not exceeding 20l. —Two shillings and sixpence.
 Above 20l. & under 100l.—Five shillings.
 For 100l. and upwards —Twenty shillings.

BEER AND ALE.

STRONG Beer or Ale above the price of 6s. the Barrel, exclusive of the duty, 8s. per Barrel.

Small Beer or Ale of the price of 6s. the Barrel, or under, exclusive of the Duty, 1s. 4d. per Barrel.

Twopenny Ale, (a Drink peculiar to Scotland,) as

BRICKS, TILES, AND CANDLES.

mentioned and described in the Seventh Article of the Treaty of Union, 3s. 4d. one hundred and thirteen-four hundred and nineteenth per Barrel.

Beer Imported.

French Beer, Ale or Mum, which shall be imported into Great Britain directly from any of the European Dominions, before landing, (by 27. Geo. III. c. 31.) the Barrel to be computed at 36 Gallons Ale Measure, 2s. per Barrel.

Beer, Ale, (including Spruce or Black Beer,) and Mum, other than French, imported from beyond Seas into Great Britain, to be paid before landing thereof, 17s. 3d. per Barrel.

By Annual Malt Act, Mum, imported from France, or any other Country, over and above the Duties last mentioned, is chargeable with 10s. per Barrel.

BRICKS AND TILES.

BRICKS, 2s. 6d. per thousand.

Plain Tiles, 3s. per thousand.

Pan or Ridge Tiles, 8s. per thousand.

Paving Tiles, not exceeding 10 Inches Square, 1s. 6d. per hundred.

Ditto exceeding 10 Inches Square, 3s. per hundred.

All other Tiles, 3s. per thousand.

Note. Ten Bricks or Tiles in every hundred to be allowed by the Officer for waste.

CANDLES.

Candles of Tallow, and all other Candles whatsoever, (except Wax and Spermaceti Candles,) one penny halfpenny per pound.

Candles of Wax or Spermaceti, or which are usually sold either for Wax or Spermaceti Candles, notwithstanding the mixture of any other Ingredients therewith, three pence halfpenny per pound.

Note, Small Rush Lights only once dipped in or drawn through Grease or Kitchen Stuff, and not at all through Tallow melted or refined, and so made by Persons for their own private use, are free of Duty.

Duties on Candles to be paid weekly.

Licences.

By 24. Geo. III. c. 36. and 28. Geo. III. c. 37. Licences are required to be taken out, and paid per advance by the Makers and Retailers of Wax and Spermaceti Candles, viz.

By Makers of Wax and Spermaceti Candles 5l. 15s. each.

By Retailers of Ditto, 5s. 9d.

By Chandlers or Makers of Candles other than Wax or Spermaceti Candles, 1l.

*** All Stationers and other Shopkeepers who sell Small Wax Tapers are subject to the Retailers Licence.

Excise Duty on

COCOA NUTS AND COFFEE.

COCOA Nuts, of the Growth or Produce of any British Colony or Plantation in America, imported into Great Britain, and which shall be delivered out of the Warehouse in which the same shall have been lodged under the care and custody of the proper Officer for securing the Duties payable thereon for Home Consumption, sixpence halfpenny per pound.

Cocoa Nuts, of the Growth and Produce of any other place, imported and warehoused as above, 1s. 8d. per pound.

Coffee, of the Growth or Produce of any British Colony or Plantation in America, imported and warehoused as above, 6d. halfpenny per pound.

Coffee, of the Growth or Produce of any other place, imported and warehoused as above, 1s. 8d. per pound.

Coffee Roasted.

By 27. Geo. III. c. 31. Coffee to be roasted at the Roasting-houses provided by the Commissioners, to

which any person may send (with a Permit) Coffee Berries to be roasted; and none to be elsewhere roasted, burnt, or dried for sale, by the dealers, where there is such a Roasting-house, 3d. three-sevenths per pound with 15l. per cent. thereon, or 8s. per Cwt. and 15l. per cent.

By Dealers when sending their own Roasters 1d. two-sevenths per pound with 15l. per cent. thereon, or 3s. per Cwt. and 15l. per cent.

CYDER AND PERRY.

CYDER or Perry made and sold by Retail, to be paid by the Retailer, 14s. 7d. per hogshead.

By Annual Malt Act, Cyder or Perry made and sold by Retail, over and above the Duty last mentioned, to pay by the respective first Buyers or Retailers thereof, 4s. per hogshead.

Cyder or Perry made and sold in Quantities of twenty Gallons or upwards, by any Dealer in or Retailer of Cyder or Perry, of the Growth of such Dealer or Retailer, to be paid by him, 6s. 11d. per hogshead.

Cyder or Perry, of the kind last mentioned, which shall be received into the custody or possession of any Person, to be by him sold or disposed of, to be paid by him, 7s. 8d. per hogshead.

Cyder or Perry consigned to any Factor or Agent, who shall receive the same to sell or dispose of, to be paid by such Factor or Agent, 19s. 2d. per hogshead.

Cyder or Perry imported from beyond Seas into Great Britain, to be paid by the Importer before landing thereof, 17l. 16s. 6d. per ton.

GLASS.

OF the Materials or Metal, or other preparations whatever, and by whatever name now or hereafter called used in making of

All Plate, Flint, Enamel, Stained, or Paste Glass, and all Phial Glass, whether Apothecary or other Phials, 1l. 1s. 5d. halfpenny per Cwt.

All spread window Glafs, commonly called *Broad Glafs*, 8s. and one halfpenny per Cwt.

All other window Glafs, (not being spread Glafs,) whether flafhed or otherwise manufactured, and commonly called *Crown Glafs*, and all Glafs called *German Sheet Glafs*, 16s. 1d. farning per Cwt.

All Green Glafs Bottles, and all other Veffels and Utensils made of common Bottle Metal, 4s. and one farthing per Cwt.

By 27. Geo. III. c. 28. all Cast Plate Glafs made in Thickness and Superficial Contents, according to the Dimensions directed by this act, 1l. 1s. 5d. halfpenny per Cwt.

Glafs imported.

By 27. Geo. III. c. 28. the Duties following were granted on *French Glafs* imported, viz.

All French Plate Glafs imported, 1s. 5d. halfpenny per Square Foot.

All French Flint Glafs, or French Enamel, Stained, or Paste Glafs, or *French Phial Glafs* imported, 1l. 9s. per Cwt.

All French Spread Window Glafs, commonly called *Broad Glafs*, imported, 8s. 1d. per Cwt.

All French Window Glafs, (not being Spread Glafs,) whether flafhed or otherwise manufactured and commonly called *Crown Glafs* or *German Sheet Glafs*, imported, 19s. 10d. per Cwt.

All other Plate Glafs, or Glafs Manufacturers, not otherwise particularly rated or described, 1l. 8s. per Cwt. See *Excise Licences*.

HIDES AND SKINS.

Tanned. (27 Geo. III. c. 13.)

ALL Hides of what kind soever, Kips and Skins of Calves, Hogs, Dogs, Seals, Sheep, and Lamb, 1d. halfpenny per pound.

Goat Skins tanned with Sumach, or otherwise to resemble Spanish Leather, ad. per pound.

Sheep Skins tanned for Roans, (being after the nature of Spanish Leather,) 2d. per pound.

For all other Skins, and parts and pieces of Hides and Skins, not particularly rated as above, 30l. per cent. *ad valorem*.

By 31 Geo. III. c. 27, the foregoing duties of Excise on goat and sheep skins are to continue in force until the 5th day of July 1791, when the following duties are to be levied in lieu thereof.

For every dozen of tanned goat skins imported, an additional duty of customs, with drawback on exportation of, 15s.

For every dozen of goat skins tanned with fumach or otherwise in Great Britain, an Excise duty of 4s.

For every dozen of sheep skins tanned for roans, 2s. 3d.

Tawed.

All Hides of Horses, Mares, and Geldings, dressed in Allum and Salt, or Meal, or otherwise tawed, 1s. 6d. per Hide.

All other Hides, 3s. per Hide.

All Calf, Kip, and Seal Skins, 1d. h. penny per pound.

Slink Calf Skins with the hair on, 3s. per Dozen.

Slink Calf without hair, and all Dog Skins and Kid Skins, (except such Kid Skins as pay the full duty on Importation,) 1s. per Dozen.

Buck and Doe Skins, (except such as pay the full duty on Importation,) 6d. per pound.

Goat and Beaver Skins, 2s. per Dozen.

Sheep and Lamb Skins, 1d. farthing per pound.

For all other Skins, and parts and pieces of Skins, not particularly rated as above, 30l. per cent. *ad valorem*.

Hides and Skins dressed in Oil.

By 28. Geo. III. c. 37, all Hides and Skins of Buck, Deer, and Elk, 1s. per pound.

By ditto, Sheep and Lamb Skins, 3d. per pound.

By ditto, for all other Skins, and parts and pieces of Skins, not particularly rated as above, 6d. per pound.

Vellum Skins, 3s. 5d. halfpenny per Dozen.

Parchment Skins, 1s. 8d. three farthings per Dozen.

Note. By 24. Geo. III. c. 19. no Tanner can be a Butcher, Shoemaker, or Currier. See *Excise Licences*.

HOPS.

HOPS cured and made fit for use, one farthing twelve-twentieths, per pound.

DUTIES ON QUACK MEDICINES.

(25 Geo. III. c. 70.)

FOR and upon every packet, box, bottle, phial, or other inclosure containing any drugs, oils, waters, essences, tinctures, powders, or other preparation or composition whatsoever, used or applied, or to be used or applied, externally or internally, as medicines or medicaments for the prevention, cure, or relief of any disorder or complaint incident to, or in any wise affecting the human body, which shall be uttered or vended in Great Britain, there shall be charged a Stamp-duty according to the rates following; (that is to say), where the contents of any such packet, box, bottle, phial, or other inclosure aforesaid, shall not exceed the price or value of 1s. there shall be charged a Stamp-duty of one penny halfpenny.

Where the contents of any such packet, box, bottle, &c. shall exceed the price of 1s. and not exceed 2s. 6d. there shall be charged a Stamp-duty of 3d.—above 2s. 6d. and under 5s. a Stamp-duty of 6d.—and if of the price of 5s. or upwards, a Stamp-duty of 1s.

The above duties not to extend to articles mentioned in two books of rates, referred to by 12 Car. II. cap. 4. and 11 Geo. I. cap. 7. nor to unmixed drugs sold by a regular surgeon, apothecary, chemist, or druggist, who hath served a regular apprenticeship, or by any person who hath served as a surgeon in the navy or army, nor to preparations sold by regular surgeons, &c. not claiming an exclusive right to the same; and which are not prepared or sold under letters patent, nor by any public notice, or advertisement.

Every person uttering or vending any such drugs, &c. shall annually take out a licence for that pur-

pose; for which each person shall pay in London, or within the limits of the penny post, 20s. and in any other part of the kingdom, 5s.

The duties to be under the management of the Commissioners for Stamps, who are to grant licences for one year, from Sept. 1, 1785, or any subsequent day. New licences to be taken out ten days before the old expire.

Every person making, or vending any such drugs, medicines, &c. shall from time to time send to the Commissioners or to their officers, paper covers, for inclosing such packets, &c. with his, her, or their name and the value thereof, that the same may be stamped as the Commissioners shall direct; and every such packet, bottle, &c. shall have affixed thereto, such covers, stamped, and distinguished as aforesaid.

Penalties.

Persons selling articles liable to such duties without a licence, forfeit 5l. for each offence.

Persons vending articles subject to such duties without a stamp affixed thereto, or with a label stamped of less value than directed, forfeit for every offence 5l.

Persons using the same label a second time, &c. forfeit for every offence 10l.

Persons selling or buying labels for the purpose of being used a second time, forfeit for every offence 10l.

Either buyer or seller may inform.

An allowance of two pounds *per cent.* for prompt payment of 10l. and of 5l. *per cent.* for 50l.

Every person who shall prepare, or vend, any medicines, or other articles, liable to the duties, shall give notice in writing of the usual place where they prepare, or sell the same; which notice shall be sent to the Commissioners or to their officers next to the place where such medicines, &c. shall be prepared or sold; which notice shall contain the true and just name, qualities, and price of each article, upon pain of forfeiting for every offence, 10l.

The duties hereby imposed shall extend, and be deemed and adjudged to extend, to all pills, pow-

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MALT.
Perpetual Duties.

EVERY maker of malt is, under the penalty of 10*l*. to take out a licence annually from the Excise Office, according to 24 Geo. III. c. 41, viz.

Maltsters, who make not more than 50 quarters annually, are to pay for the licence 5*s*.—Those who make more than 50, and less than 100, 10*s*.—Between 100 and 150, 15*s*.—Between 150 and 200, 1*l*.—Between 200 and 250, 1*l*. 5*s*.—Between 250 and 300, 1*l*. 10*s*.—Between 300 and 350, 1*l*. 15*s*.—Between 350 and 400, 2*l*.—Between 400 and 450, 2*l*. 5*s*.—Between 450 and 500, 2*l*. 10*s*.—Between 500 and 550, 2*l*. 15*s*.—Exceeding 550, 3*l*.

Maltsters to pay 5*s*. for a licence; beside the duty annually according to the quantity made.

Maltsters who withdraw their entries and make fresh ones, to pay the whole duty.

By 27 Geo. III. c. 13, there shall be paid for every bushel of malt, made *within England*, to be paid by the maker 9*d*. three-fourths.

Within Scotland 4*d*. three-fourths and ten twentieth parts of a farthing.

For every bushel brought from *Scotland* into *England*, with a certificate from the officer that it hath paid the duty of 4d. three-fourths and ten-twentieths, there shall be paid a duty of 4d. three-fourths and ten-twentieths. But if brought without such certificate, a duty of 9d. three-fourths.

Annual Duty.

By 12 Ann. stat. 1. c. 2. (which act is continued by an annual bill) there shall be paid for every bushel of malt which shall be made within *England*, *Wales*, and *Berwick*, sixpence.

Within Scotland three pence, and if brought into *England*, with certificate that this duty has been paid, to pay three pence more; if brought without a certificate, to pay sixpence.

Additional temporary Duty in 1791.

By 31 Geo. III. c. 2, after 5th January 1791, there shall be paid, above all other duties, for every bushel of malt made within *England*, *Wales*, and *Berwick*, three pence.

Within Scotland, one penny halfpenny; and for every bushel brought from thence into *England*, an additional penny halfpenny.

The new duties shall be paid for every bushel of malt belonging to any maltster, seller of malt, brewer, distiller, inn-keeper, or vinegar maker, either in his own possession, or in the possession of any other person in trust for him, upon Jan. 5, 1791, to be paid by the person possessed of such malt, above all other duties, in manner following, viz. one third part on Feb. 5, 1791; one-third on March 5, 1791; and the remaining third part on April 5, 1791.

Allowance on the perpetual Duty.

By 27 Geo. III. c. 13. for every quarter of malt that shall be made and locked up for exportation, and exported, three pence.

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Allowances to the common Brewer.

There shall be paid to every common brewer, or persons who brew beer or ale, and tap out or sell the the same publicly or privately :

Upon every barrel of beer or ale, above six shillings the barrel, (exclusive of the duties of Excise) brewed by the common brewer, &c. within London and Westminster, or the bills of mortality, and returned by the gauger. By 27 Geo. III. c. 13. 1s. 4d. By 31 Geo. III. c. 2. 8d.—Total, 2s.

And without the bills of mortality, by 27 Geo. III. c. 13. 1s. 8d. By 31 Geo. III. c. 2. 10d. Total, 2s. 6d.

Beer or ale, of six shillings the barrel, or under, brewed throughout England, Wales, and Berwick. By 27 Geo. III. c. 13. 4d. By 31 Geo. III. c. 2. 2d. Tot. 6d.

Beer or ale, above six shillings the barrel, and not exceeding eleven shillings, commonly called Table Beer, brewed within London, Westminster, or the bills of mortality. By 31 Geo. III. c. 2. 4d.

And without the bills of mortality, by 31 Geo. III. c. 2. 4d. farthing.

Beer or ale, above six shillings the barrel, brewed within Scotland. By 27 Geo. III. c. 13. 10d. By 31 Geo. III. c. 2. 5d. Total, 1s. 3d.

Upon every barrel of two penny ale, in Article VII. of the Union, brewed within Scotland. By 27 Geo. III. c. 13. 6d. By 31 Geo. III. c. 2. 3d. Total, 9d.

Upon every barrel of six shillings beer or ale, brewed within Scotland. By 27 Geo. III. c. 13. 3d. By 31 Geo. III. c. 2. 1d. halfpenny. Tot. 4d. h. penny.

Which allowances are to be paid at the end of four months after the duties have been paid, 20 Geo. III. c. 35. and 31 Geo. III. c. 2.

If any common brewer, &c. shall, after the end of 4 months, leave with the Collector of Excise of the district, and where the duties were paid, a certificate from the Officer who received the duties, That the duties upon beer or ale have been paid (which certificate the Officer is to give gratis) then the Collector shall, out of the duties on malt, forthwith pay the person producing the certificate the allowances direct.

ed; and in case the Collector shall not have money in hand to pay, then the Commissioners of Excise are to pay the allowances out of the duty on malt, or any monies then in their hands, 20 Geo. III. c. 35. and 31 Geo. III. c. 2.

By 31 Geo. III. c. 2. the new duties are to be paid into the Exchequer, and kept separate from other monies. And all monies arising therefrom before April 5, 1792, shall be carried to the consolidated fund, and after April 5, 1792, shall, together with such other duties as shall be granted by any act of this session, be a fund for payment of 800,000*l.* part of 1,833,000*l.* to be raised by loans or Exchequer bills, in pursuance of an act of this session, together with interest for the said 800,000*l.* and shall be applied towards paying off the 800,000*l.* and interest, and no other purpose.

On payment of the £80,000, and interest, the new duties on malt, and additional allowances, are to cease.

SPIRITUOUS LIQUORS.

Foreign Spirits.

DEALERS in brandy are to take out an Excise licence annually, and pay 5*l.* for the same, by 24 Geo. III. c. 41, on penalty of 3*l.*

Foreign Spirits are subject to the following duties,
payable at the Custom-house on importation:

					Duty. Drawb.
Arrack imported by the East India					
company, brandy, and geneva, per					
gallon,	-	-	-	L.	009 008
Citron water, the gallon,	-	-	-		058 051
Hungary water, Rosa Solis, Vifney,					
Uisquebath, cordial water, strong					
water, and all spirits not enumerat-					
ed, the gallon,	-	-	-		0210 027
Rum British, the gallon,	-	-	-		005 005
Foreign,	-	-	-		007 006

SPIRITUOUS LIQUORS.

69

And there is moreover to be paid for brandy, rum, spirits, or aquavitaë, imported into Great Britain, the duties of Excise following, to be paid by the importer, before the landing thereof:

<i>Old Duty.</i> For every gallon of single brandy, by 27 Geo. III. c. 13.	} <i>Total Duty.</i>	0 5 1
4s. 3d.		

New Duty. By 31 Geo. III. c. 1. 10d.

<i>Old.</i> For every gallon above proof, by 27 Geo. III. c. 13. 8s. 1d.	} 0 9 9
<i>New.</i> By 31 Geo. III. c. 1. 1s. 8d.	

<i>Old.</i> For every gallon of rum spirits, or aquavitaë, of the produce of the British plantations, 27 Geo. III. c. 13. 3s. 7d.	} 0 4 3
<i>New.</i> By 31 Geo. III. c. 1. 8d.	

<i>Old.</i> For every gallon above proof, by 27 Geo. III. c. 13. 6s. 8d.	} 0 8 0
<i>New.</i> By 31 Geo. III. c. 1. 1s. 4d.	

For every gallon of such rum, &c. in any warehouse, on Dec. 28, 1790, and delivered out after that day, 8d. and for every gallon above proof so delivered 1s. 4d. to be paid by the importer, upon demand. 31 Geo. III. c. 1.

<i>Old.</i> For every gallon of single spirits or aquavitaë (other than such brandy, rum, &c. as aforesaid) by 27 Geo. III. c. 13. 4s. 3d.	} <i>Total Duty.</i>	0 5 1
<i>New.</i> By 31 Geo. III. c. 1. 10d.		

<i>Old.</i> For every gallon above proof, by 27 Geo. III. c. 13. 8s. 1d.	} 0 9 9
<i>New.</i> By 31 Geo. III. c. 1. 1s. 8d.	

The additional duties on rum may be bonded in the same manner as the old duties, and a drawback of the additional duty shall also be allowed for all such rum, &c. of the British plantations, on the shipping thereof as stores. 31 Geo. III. c. 1.

ed; and in case the Collector shall not have money in hand to pay, then the Commissioners of Excise are to pay the allowances out of the duty on malt, or any monies then in their hands, 20 Geo. III. c. 35. and 31 Geo. III. c. 2.

By 31 Geo. III. c. 2. the new duties are to be paid into the Exchequer, and kept separate from other monies. And all monies arising therefrom before April 5, 1792, shall be carried to the consolidated fund, and after April 5, 1792, shall, together with such other duties as shall be granted by any act of this session, be a fund for payment of 800,000*l.* part of 1,833,000*l.* to be raised by loans or Exchequer bills, in pursuance of an act of this session, together with interest for the said 800,000*l.* and shall be applied towards paying off the 800,000*l.* and interest, and no other purpose.

On payment of the 800,000*l.* and interest, the new duties on malt, and additional allowances, are to cease.

SPIRITUOUS LIQUORS.

Foreign Spirits.

DEALERS in brandy are to take out an Excise licence annually, and pay 5*l.* for the same, by 24 Geo. III. c. 41, on penalty of 30*l.*

Foreign Spirits are subject to the following duties, payable at the Custom-house on importation:

Duty. Drawb.

Arrack imported by the East India company, brandy, and geneva, per gallon,	L. 0 0 0 0 0 8
Citron water, the gallon,	0 5 8 0 5 1
Hungary water, Rosa Solis, Vifney, Uiquebargh, cordial water, strong water, and all spirits not enumerated, the gallon,	0 2 10 0 2 7
Rum British, the gallon,	0 0 5 0 0 5
Foreign,	0 0 7 0 0 6

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SPIRITUOUS LIQUORS.

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And there is moreover to be paid for brandy, rum, spirits, or aquavitæ, imported into Great Britain, the duties of Excise following, to be paid by the importer, before the landing thereof:

<i>Old Duty.</i> For every gallon of single brandy, by 27 Geo. III. c. 13.	} <i>Total Duty.</i>	0 5 1
4s. 3d.		

New Duty. By 31 Geo. III. c. 1. 10d.

<i>Old.</i> For every gallon above proof, by 27 Geo. III. c. 13. 8s. 1d.	} 0 9 9
<i>New.</i> By 31 Geo. III. c. 1. 1s. 8d.	

<i>Old.</i> For every gallon of rum spirits, or aquavitæ, of the produce of the British plantations, 27 Geo. III. c. 13. 3s. 7d.	} 0 4 3
<i>New.</i> By 31 Geo. III. c. 1. 8d.	

<i>Old.</i> For every gallon above proof, by 27 Geo. III. c. 13. 6s. 8d.	} 0 8 •
<i>New.</i> By 31 Geo. III. c. 1. 1s. 4d.	

For every gallon of such rum, &c. in any ware-house, on Dec. 28, 1790, and delivered out after that day, 8d. and for every gallon above proof so delivered 1s. 4d. to be paid by the importer, upon demand. 31 Geo. III. c. 1.

<i>Old.</i> For every gallon of single spirits or aquavitæ (other than such brandy, rum, &c. as aforesaid) by 27 Geo. III. c. 13. 4s. 3d.	} <i>Total Duty.</i>	0 5 1
<i>New.</i> By 31 Geo. III. c. 1. 10d.		

<i>Old.</i> For every gallon above proof, by 27 Geo. III. c. 13. 8s. 1d.	} 0 9 9
<i>New.</i> By 31 Geo. III. c. 1. 1s. 8d.	

The additional duties on rum may be bonded in the same manner as the old duties, and a drawback of the additional duty shall also be allowed for all such rum, &c. of the British plantations, on the shipping thereof as stores. 31 Geo. III. c. 1.

British Spirits

Distillers and Rectifiers are, viz. Corn Distillers under the penalty of 200l. and Molasses Distillers and Rectifiers under the penalty of 30l. to take out an Excise licence annually, paying one halfpenny per gallon for the contents of their stills. 24 Geo. III. c. 41.

And there shall be paid by the maker the duties of Excise following:

Old. For every gallon of fermented wort or wash, made in England for extracting spirits for home consumption, from any malt, corn, grain, or tilts, or any mixture with the same, by 27 Geo. III. c. 13. 6d.	} <i>Total Duty.</i> 0 0 7
New. By 31 Geo. III. c. 1. 1d.	

Old. — of cyder or perry, or any other liquor, brewed in England, for extracting spirits for home consumption, by 27 Geo. III. c. 13. 5d.	} 0 0 6
New. By 31 Geo. III. c. 1. 1d.	

Old. — from molasses or sugar, by 27 Geo. III. c. 13. 8d. 3-4ths.	} 0 0 10 1-4th
New. By 31 Geo. III. c. 1. 1d. halfpenny.	

Old. — from foreign refused wine, or foreign cyder, or wash prepared from foreign materials, except molasses and sugar, 27 Geo. III. c. 13. 1s.	} 0 1 2
New. By 31 Geo. III. c. 1. 2d.	

SCOTS LOWLAND DISTILLERY LICENCE.

BY 28 Geo. III. c. 49, the several rates and duties granted and imposed by all former acts of Parliament upon low wines and spirits and worts, or wash in Scotland, (except in the Highland counties), are discontinued for one year, to be computed from

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the 5th July 1788; and by 29 Geo. III. c. 14. sect. 7, the said act (viz. of 28 Geo. III.) is revived and continued in force from 5th July 1789, to the 5th July 1790. and continued by 31 Geo. III.

The several rates and duties after mentioned, during the space of one year, are to be charged and paid by way of annual licences, in lieu and instead of all former duties, viz.

On stills where grain or other British materials are used.

For every gallon of wine measure of the content of each still, including the head thereof used for making low wines and spirits from corn, grain, malt, tilts, cyder, or perry, or other wash or liquor made from British materials, or any mixture therewith, the yearly sum of 3l. per gallon.

On stills where molasses are used.

For every gallon wine measure of the content of each still, including the head thereof, used for making of low wines and spirits from molasses or sugar, or any mixture therewith, the yearly sum of 5s. per gallon.

On stills where foreign materials are used.

For every gallon wine measure of the content of each still, including the head thereof, used for making of low wines or spirits from foreign refused wine, or foreign cyder, or wash prepared from foreign materials, or any mixture therewith, the yearly sum of 6l. per gallon.

Provided always, That no wash still licenced, as above mentioned, shall be under 50 gallons content, including the head thereof; and that there be at the same time also licenced a doubling still of 1-4th, the content of the wash still.

By sect. 36, Distillers who shall make spirits for exportation to England, to make entry in writing of their intention four days at least before they begin their operations, in terms prescribed by this act;

and on taking out spirits from a warehouse to be rectified or compounded, an allowance is to be made to them of two gallons in every hundred for decrease; if any deficiency shall appear in the spirits so taken out not properly accounted for, the distiller to be charged a duty of 5s. per gallon.

By sect. 42, Distillers for exportation of spirits to England, are to be allowed a proportional abatement of the licence-duty paid by them in the following manner, viz.

For every day a licenced still is used for making spirits for exportation to England,

If from grain, or any other British materials for every gallon of the contents, 2d. 4-10ths.

If from molasses or sugar, or any mixture therewith, 4d.

If from foreign materials, 4d. 8-10ths.

By sect. 56, Distillers of spirits for exportation to England, to produce to the officer the following quantities of spirits for every 100 gallons of wash, viz.

For every 100 gallons of wash from grain, or any other British materials, 16 and one half gallons of spirits of the strength of 1 to 10 over hydrometer proof.

For every 100 gallons of wash from molasses or sugar, or any mixture therewith 18 and one half gallons of spirits of the strength of 1 to 10 over hydrometer proof.

For every 100 gallons of wash from foreign materials, 16 and one half gallons of spirits of the strength of 1 to 10 over hydrometer proof.

And if the produce of spirits extracted by any distiller fall short of the above proportions, the duties following to be paid, viz.

For every deficient gallon of spirits from

Grain, or any other British materials, 2s. 9d.; and by 31 Geo. III. c. 1. an additional duty of 5d. half penny. In whole 3s. 2d. halfpenny per gallon.

Molasses, or sugar, or any mixture therewith, 2s. 10d. halfpenny per gallon.

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Foreign materials, 5s. per gallon.

For every gallon of such spirits of superior strength than 1 to 10 over proof, and not exceeding 3l. *per cent.* over 1 to 10 over proof, an additional duty in proportion to the surplus strength, to be paid by the importer before landing. 27 Geo. III. c. 13. and 31 Geo. III. c. 1.

SCOTS HIGHLAND DISTILLERY LICENCES.

BY 25 Geo. III. c. 22. annual licences may be granted by the Commissioners of Excise to authorise persons qualified as this law directs within the several counties of Orkney, Caithness, Sutherland, Ross, Cromarty, Inverness, Argyle, Bute, Stirling, Clackmannan, Perth, Dumbarton, Aberdeen, Forfar, Kincardine, Banff, Nairn, and Elgin, to erect and keep stills, the cubical contents whereof shall not be less than 30, nor more than 40 gallons, including their respective heads, on payment of the sum of 20s. for each gallon of such still, 1l. per gallon.

This licence shall be in place of both the distillery and malt duties imposed by former acts, and shall be allowed and considered only as a composition at the rate of 250 bolls of malt, and 1660 gallons of spirits produced by a still of 40 gallons, and the like proportion shall be observed both as to the quantity of malt and spirits, when a licence shall be taken out for any still of a lesser size.—Excise officers may enter and survey malt-barns and distilleries, and charge with the usual duty all malt and spirits exceeding these quantities.

Note, No still is to be licenced in the counties of Dumbarton, Stirling, Clackmannan, and Perth, agreeable to the boundaries directed by this act.

By the above act, sect. 11, for every gallon contents over , and above the dimensions of a still, for which a licence is taken out, a further duty of 2l. per gallon.

Note, If such surplus shall exceed three English gallons, the still and utensils, together with the licence, to be forfeited, and the distiller liable to a penalty of 20l. Sterling.

LICENCES TO ALE-HOUSE KEEPERS, &c.

Duties upon Licences for retailing Wines, Sweets, and distilled Spirituous Liquors. (30 Geo. III. c. 38.)

AFTER October 10, 1790, all persons who shall retail foreign wines, or British made wines, or sweets, or distilled spirituous liquors, or strong waters, shall, before they retail any of the above articles, take out such licences hereafter mentioned as the case may require, which licence shall be granted in the following manner:

If any such licence be granted within the chief office of Excise in London, the same shall be granted under the hands and seals of two or more commissioners of Excise in England, or by such persons as they shall appoint; but if the licence shall be taken out in any part of the kingdom not within the said limits, they shall be granted under the hands and seals of the collectors and supervisors of Excise within their respective districts, and in Scotland in the same manner, upon paying the several sums of money following:

To retail foreign wine in England if the	£.	s.	d.
party has not a spirit or beer licence,	-	5	4 0
If the party has a beer licence, and not one for spirits,	-	4	4 0
If the party has also a spirit licence,	-	2	4 0
For every licence to retail British made wines or sweets, either in England or Scotland,	2	4	0
To retail foreign wines in Scotland if the party has not a spirit or beer licence,	-	3	6 8
If he has a beer licence, but not one for spirits,	-	2	13 4
If he has also a spirit licence,	-	1	0 8
For every licence to retail spirits in Great			

Britain, if the party's house be rated under 15 pounds per annum,	-	-	-	£. 4	14	0
If at 15 and under 20	-	-	-	5	2	0
If at 20 and under 25	-	-	-	5	10	0
If at 25 and under 30	-	-	-	5	18	0
If at 30 and under 40	-	-	-	6	6	0
If at 40 and under 50	-	-	-	6	14	0
If at 50 or upwards	-	-	-	7	2	0

These licences to be renewed annually; every person who sells foreign wine retail without a licence, or renewing it in time, forfeits 50l.

On death or removal, upon application to the commissioners, or collectors, or supervisors, as before recited, the executors, &c. will be authorised to carry on the trade for the remainder of the term.

One licence is sufficient for a partnership in one house.

A licence is not to authorise the sale of wine, &c. in any other house than that for which it was granted.

No persons are to have licences granted them but such as might have licences before the passing of this bill.

The two Universities, the Vintners Company in London, and the Corporation of Saint Alban's, are not to be injured by this bill.

All persons shall be deemed retailers of foreign wine who sell it in any less quantity than shall be equal to the measure or quantity in which it may have been lawfully imported by way of merchandise.

Any person selling 25 gallons or under of British made wine or sweets is deemed a retailer of that article.

All persons who shall sell brandy, rum, arrack, usquebaugh, geneva, aquavita, or any other distilled spirituous liquor or strong water, unmixed or mixed, in any less quantity than two gallons, shall be deemed a retailer of spirituous liquors.

From the before-mentioned 10th day of October, 1790, the several acts made in the 9th of Queen Anne, 30 and 31 of Geo. II. and 26 of Geo. III. as far as they authorise the commissioners of stamps to grant

licences, and the 16th and 24th of Geo. II. and the 27th of Geo. III. as far as they authorise the commissioners of Excise to grant licences, are repealed.

The powers of former acts relating to the retailing of wines, &c. (unless hereby altered) to continue in full force.

The powers of the 12th of Car. II. c. 24, or any other act relating to excise are to extend to this act.

N. B. By 28th Geo. III. c. 27, no person shall, by virtue of such licence, be intitled to sell British made wines, or sweets, for consumption in his own house, unless he shall also have obtained an ale licence.

GOLD AND SILVER PLATE LICENCES.

BY 31 Geo. II. c. 32. ; and 28 Geo. III. c. 37. by every feller of, or dealer in gold or silver-plate, or goods, or any wares containing above 2 pwts. and less than 2 oz. of gold, or above 5 pwts. and less than 30 oz. of silver, to be paid per advance, 2l. 6s. each.

By 32 Geo. II. c. 24. ; and 28 Geo. III. c. 37. by every feller of, or dealer in gold or silver in any one piece containing 2 oz. or upwards of gold, or 30 oz. and upwards of silver ; and by every pawn-broker trading in, or selling any gold or silver plate, or any goods or wares wherein any gold or silver is manufactured ; and by every refiner of gold and silver, to be paid as above, 5l. 15s. each.

DUTY ON GOLD AND SILVER PLATE.

UPON all gold plate which shall be imported into the kingdom of Great Britain, or which shall be made within the said kingdom, a duty after the rate of 8s. for every ounce.

Upon all silver plate which shall be imported into the kingdom of Great Britain, or which shall be made within the said kingdom, a duty after the rate of 6d. for every ounce.

EXCISE LICENCES.

BY 24 Geo. III. licences are required to be taken out by the makers of, and dealers in Exciseable Commodities, and certain duties thereon to be paid per advance by the following persons, *viz.*

By makers of mead for sale, 1l.

makers of any kind of sweets, except mead for sale, 5l.

makers of vinegar for sale, 10l.

Soap-makers, 2l.

Paper-stainers, and paper-makers, 2l.

Calicoe printers, and printers, painters, or stainers of silks, linens, cottons, or stuffs, 10l.

Starch-makers, 5l.

Wire-drawers, 2l.

Tanners living within the bills of mortality, 5l.

All others, 2l. 10l.

Tawers, 1l.

Dressers of hides and skins in oil, 2l.

Curriers, 2l.

Makers of vellum or parchment, 1l.

Glass-makers, for every glass-house, 10l.

Penalties.

From 10th September 1784, no person to make any of the afore said commodities, without first having obtained a licence.

Licences shall be granted under the hands and seals of two or more Commissioners of Excise; and these licences to be renewed annually.

Persons acting without a licence, subject to the penalties following, *viz.* vinegar-makers, calicoe printers, and glass-makers, 50l.

Soap-makers, paper-stainers, wire-drawers, dressers of hides, and curriers, 20l.

Makers of mead, tanners, and vellum and parchment-makers, 10l.

These duties to be under the management of the Commissioners of Excise.

And persons in partnership need take but one licence for one house.

PRINTED GOODS.

PAPER, Printed, Painted or Stained, for hangings or other uses over and above the Duties payable at making, 1d. three farthings per yard square.

All calicoes, mullins, linens, stuffs, and silks, as under mentioned, printed, stained, painted, or dyed, except such as shall be dyed throughout of one colour, and stuffs made of woollen, or whereof the greatest part shall be woollen, shall pay the duties following, viz.

Foreign calicoes and mullins printed in Great Britain, and all French printed calicoes and mullins imported directly from any of the European dominions of the French King, 7d. per yard square.

Linens and stuffs made either of cotton or linen mixed with other materials, fustains, velvets, velverets, dimities, and other figured stuffs, made of cotton and other materials mixed, or wholly made of cotton, wool, wove and printed in Great Britain. The like linens and stuffs, &c. French printed, imported directly from any of the European dominions of the French King. Stuffs wholly made of cotton-wool, printed and proved, woven in Great Britain, by having three blue threads in each selvage, commonly called British Manufactory, and all British printed mullins. And by 28. Geo. III. c. 37. all other printed linens, and stuffs of whatsoever kind, not enumerated as above, 3d. halfpenny per yard square.

Silks, over and above the duties payable at importation, reckoning half yard wide, 1s. 1d. three farthings per yard in length.

Silk handkerchiefs, over and above the duties payable at importation, 4d. halfpenny per yard square.

By 7. Geo. III. c. 47. ribbands and silks, less than half yard wide, are to be charged proportionably.

TEA.

ON the gross price thereof, as sold at the sales of the East-India Company, to be paid by the purchaser to the Company, and by them to the commissioners of Excise, 7l. 10s. per cent. Excise Duty.

By 20. Geo. III. c. 35, and 28. Geo. III. c. 37. every dealer in Coffee, Tea, and Chocolate, to take out a licence annually, for which they shall pay, 5s. 6d.

SOAP.

HARD cake or ball soap, 2d. farthing per pound.

Soft soap 1d. three farthings per pound.

By 17. Geo. III. c. 51. duties on soap to be paid weekly. (*See Excise Licences.*)

STARCH.

STARCH, of what kind soever, 3d. farthing per pound.

By 24. Geo. III. c. 48. the name of every starch-maker, must be painted over the door, or in the front of the starch-house; and no starch exceeding 28 pounds, shall be removed, unless the word **STARCH**, be legibly marked on the package. (*See Excise Licences.*)

SWEETS.

ALL liquors made for sale, from fruit or sugar, or any mixture therewith, commonly called Sweets or made wines, 18s. 4d. three farthings per barrel. (*See Excise Licences.*)

VERJUICE.

VERJUICE made for sale, 7s. 8d. per hoghead.

VINEGAR.

VINEGAR, vinegar-beer, or liquors prepared for vinegar made for sale, 10s. and three farthings per barrel. (*See Excise Licences.*)

DOGS.

BY 10. Geo. III. c. 18, persons stealing dogs from the owner, or person intrusted therewith, or selling, buying, receiving, or detaining dogs, knowing the same to be stolen, and convicted on the oath of one witness before two justices, shall pay not more than 30l. nor less than 20l. for the first offence, with charges, and on non-payment may be committed for twelve months, and not less than six.

For the second offence to pay 50l. and not less than 30l. with charges, one moiety to the informer and the other to the poor, and on non-payment may be committed for eighteen months, and not less than twelve, and to be publicly whipped in three days. *Ibid.*

Search may be made for dogs and skins stolen, and the person in whose custody found, liable to the same penalties; appeal lies to the quarter sessions, where costs may be given; but no certiorari.

FISH.

(5 Geo. III. c. 14.)

ALL persons entering any park, paddock, garden, orchard, or yard, inclosed, belonging to any dwelling house, in which there is any river or any other water, and shall by any device whatsoever, take fish from thence without the permission of the owner, or shall buy or receive such fish, knowing it to be stolen, shall be transported for seven years.

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the pond, river, &c. is not inclosed, yet is private property, forfeits 5l.

Upon oath being made by one or more credible witnesses of the offence, any Justice of Peace may issue his warrant to bring the offender before him, and order the penalty to be immediately paid upon conviction, or be committed for six months.

LIMITATIONS, STATUTES OF,

within what Time Actions may be brought.

BY 21. Jac. I. c. 2, concealed lands shall not be recovered by the King, unless the profits have been taken by him, within sixty years before this parliament, or have stood *in super* of record. But this is not to impeach the King's title to any reversion or remainder within that time, nor to annual the duty of 2d. per chaldier for sea-coal at Newcastle.

All writs of formedon shall be sued, and entry into land shall be made within twenty years after the title and cause of action accrued. *Ibid.* c. 16.

Infants, femes covert, persons beyond sea, *non compos*, or in prison, shall bring action or enter within ten years after disability removed. *Ibid.*

Actions of account, other than between merchant and merchant, trespass, debt, detinue, trover, and the like, shall be brought within six years after cause of action accrued; actions of assault within four years, and of slander within two years. *Ibid.*

On reversal of judgment, or outlawry for error, the plaintiff may commence a new action, within a year. *Ibid.*

Where the trespass on lands is involuntary, the defendant may plead a disclaimer of any title thereto, and a tender of amends before action brought. *Ibid.*

Persons disabled by infancy or otherwise when cause of action accrued, may bring the same action, within the same time after disability removed. *Ibid.*

By 10. and 11. W. III. c. 14. no fine, recovery, or judgment shall be reversed unless writ of error be

brought, within twenty years after obtained; but persons disabled by infancy or otherwise, shall bring such writ of error within five years after the disability is removed

By 4. Ann. c. 16, no claim or entry shall be of force to avoid a fine with proclamations, unless an action be commenced within a year after such entry.

Suits for seamen's wages in the Admiralty shall be commenced within six years after the cause of action accrued. *Ibid.*

Such cause of action falling to one disabled by infancy or otherwise, may be pursued within six years after the disability removed. *Ibid.*

Actions against persons gone beyond the seas, may be brought within the times limited, after their return. *Ibid.*

ADDITIONAL TEMPORARY DUTY OF TEN PER CENT.

BY 31. Geo. III. there shall be paid upon every assessment to be made after April 5, 1791, for or in respect of the several duties under the management of the commissioners of taxes, an additional duty, after the rate of 10l. per cent upon the gross amount of all the former duties charged by such assessment.

And there shall be paid upon every assessment made for the year ending April 5, 1791, an additional duty of 10l. per cent. upon the gross amount of all the former duties charged by such assessment, to be computed for the half year ending 5 April, 1791.

But this additional duty is not to be charged on the amount of the Land Tax, nor on the amount of the new duties on windows, imposed by 24. Geo. III. c. 38, (commonly called the Commutation Act.)

The new duties are to be paid in addition to the duties on houses, on the old window Tax, on waggons, &c. on horses, on servants, and on coaches, &c.

The additional duty for the half year ending April 5, 1791, shall be paid by equal portions on Jan. 5, and April 5, 1791.

From April 5, 1791, the additional duty is to be paid quarterly.

N. B. The former duties are also payable quarterly, though collected half yearly.

The additional duties shall be paid into the Exchequer, and kept sepearte from other monies; and all the monies arising by the said duties on or before April 5. 1792, shall be carried to the consolidated fund, and afterwards applied, together with such other duties as shall be granted this session in the payment of 800,000*l.* and 1,033,000*l.* and interest, to be raised by Exchequer bills this session; and on payment of the 1,833,000*l.* and interest, the additional duty shall cease,

PAWNBROKERS LICENCES.

(25. Geo. III. c. 48.)

FROM and after July 5, 1785, every pawnbroker in London, Westminster, the Borough of Southwark, the parish of St. Mary le Bone, and St. Pancras, or within the bills of mortality, shall take out a licence annually, for which they shall pay a stamp duty of 10*l.* per annum.

Pawnbrokers residing in any other part of the kingdom shall pay but 5*l.* per annum.

Application to be made for these licences to the Stamp-Office in town, or their agents in the country.

Every pawnbroker acting without a licence forfeits 50*l.* All licences after the first to be renewed 10 days at least before the expiration of 12 months from the date of the former one.

Every person taking goods or chattels for the repayment of money lent thereon, shall be deemed a pawnbroker, and take out a licence accordingly.

Persons taking only 5 per cent. or under, for money lent upon goods and chattels, are not considered as pawnbrokers, nor need they take out a licence.

One licence will do for a partnership, whether there are two or more concerned; but every distinct shop

where the business of taking in pawns is carried on must have a separate licence.

Counterfeiting stamps on licences is by this act a capital offence.

Act for further regulating the trade or business of Pawnbrokers.

PAWNBROKERS by this act may legally take a profit after the following rates:

For every pledge upon which there shall have been lent any sum not exceeding two shillings and sixpence, one halfpenny, for any time the said pledge shall remain in pawn, not exceeding one calendar month, and the same for every month afterwards, including the month in which such pledge shall be redeemed, although such month shall not be expired.

Where there shall have been lent five shillings, one penny.

Where there shall have been lent seven shillings and sixpence, one penny halfpenny.

Where there shall have been lent ten shillings, two pence.

Where there shall have been lent twelve shillings and sixpence, two pence halfpenny.

Where there shall have been lent fifteen shillings, three pence.

Where there shall have been lent seventeen shillings and sixpence, three pence halfpenny.

Where there shall have been lent one pound, fourpence; and so on progressively and in proportion for any sum not exceeding forty shillings.

Where there shall have been lent any sum above forty shillings, and not exceeding ten pounds, at and after the rate of three pence, and no more, for the loan of every twenty shillings, by the calendar month including the current month; and so in proportion for any fractional sum.

Which sums shall be taken as a full satisfaction for interest and warehouse room.

Where goods are pawned for any sum of money exceeding five shillings, the pawnbroker before he advances the money shall enter, in a fair and regular

manner, in a book kept by him for that purpose, a description of the goods or chattels which he shall receive in pawn, the sum of money to be advanced thereon, with the day of the month and year on which, and the name and place of abode of the person by whom such goods are so pawned, and also the name and place of abode of the owner thereof, according to the information of the person pawning the same; and where the money lent on any goods shall not exceed the sum of five shillings, entry shall be made in a book by the pawnbroker within four hours after the said goods shall have been so pawned; and every pawnbroker shall, at the time of taking every pawn whatsoever, give to the person so pawning the same, a note fairly written or printed, or in part written and in part printed, containing therein a description of the goods which he shall have received in pawn, and also the sum advanced, with the date, also the name and place of abode of the person by whom such goods are so pawned, and the name and place of abode of the owner thereof, also upon the said note, or on the back thereof, shall be written or printed the name and place of abode of the pawnbroker giving the same; which said note, the party pawning the said goods, is required to accept in all cases, and the pawnbroker shall not receive such pledge unless the party pledging shall accept the same; and every such note, where the sum lent shall be less than five shillings, shall be delivered gratis; if five shillings and less than ten shillings, the pawnbroker may take one halfpenny for the same; if ten shillings, and less than twenty shillings, one penny; if twenty shillings, and less than five pounds, two pence; if five pounds or upwards, four pence, and no more; and which note shall be produced to the pawnbroker before he shall be obliged to re-deliver the respective goods, except as hereinafter is excepted.

Persons pawning goods are allowed seven days after the expiration of the first month, without paying any thing for the said seven days, and if, after the expiration of seven days, and if before the expiration of fourteen days, by paying for one month and a half,

but if the fourteen days have expired, the pawnbroker is intitled to the interest of the second month; and the same regulation takes place in every subsequent month.

Persons pawning goods the property of others, shall upon conviction before a justice or justices of the peace forfeit the sum of twenty shillings, together with the value of the goods so pawned, and in case of non-payment of the forfeiture, to be committed to the house of correction, and to be kept to hard labour for no less time than one callendar month, nor longer than three, unless the forfeit shall be sooner paid, and within three days before the expiration of the said term shall be publicly whipped; and the said forfeitures, when recovered, shall be applied towards making satisfaction to the party injured, and defraying the costs of the prosecution, as shall be considered reasonable by the justice; but if the party injured declines to accept of such satisfaction and costs, or if there should be any overplus of the said forfeitures, after making and paying the same, the forfeitures, or the overplus shall be applied to the use of the poor of the parish where such offence shall have been committed.

Persons forging or counterfeiting notes, or procuring them to be done, or selling them knowing them to be forged, it shall be lawful for any person who shall have reason to suspect the same, to seize and detain such person uttering or offering the forged note, and to deliver him into the custody of a constable, who shall convey such person to some justice of the peace where the offence shall have been committed; and upon conviction the party shall be committed to the common goal or house of correction there to be imprisoned for any time not exceeding three callendar months, nor less than one, at the discretion of such justice.

Persons bringing goods to pawn, not giving a good account of themselves, or refusing to give an account at all, or upon suspicion of offering stolen goods, or any person not intitled to redeem goods in pawn, shall endeavour to redeem the same, it shall be lawful for any person, or his agent, to whom such goods are so offer-

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ed, or with whom such goods are in pledge, to seize and deliver such person into the custody of a constable who shall carry him before a justice of the peace where the offence is committed; and should there appear any ground of the said offences, after a second examination, they shall be committed to the common goal or house of correction where the offence shall be committed, there to be dealt with according to law; but where the nature of the offence shall not authorize such proceedings, they shall be committed for any time not exceeding three calendar months, nor less than one, at the discretion of such justice.

Goods unlawfully pawned, without the privity of the owner, any justice of the peace may issue out a warrant for searching in the day time, any warehouse or house where the said goods are supposed to be lodged, and upon the pawnbroker refusing to open the same, any peace officer may break open the premises, doing no wilful damage, and the said goods shall be restored to the owner.

Pawnbrokers refusing to deliver up goods that have been pledged within the space of one year, the money lent with the interest thereon being tendered for the same, provided the principal does not exceed ten pounds, upon conviction a justice of peace is empowered to commit the offender to public prison, there to remain until the goods be delivered up, or reasonable satisfaction made for the same.

Persons producing notes are to be deemed owners, unless notice to the contrary of the same having been procured fraudulently or unjustifiably from the real owner.

Duplicates being lost, the owner thereof, upon oath before any justice, describing the goods and circumstances attending the loss, shall be intitled to another from the pawnbroker; for which, in case the money lent shall not exceed ten shillings, the pawnbroker shall receive one penny; if above ten shillings the pawnbroker is intitled to the same premium as when the goods were first pawned. Pawnbrokers receiving notice from the owners of goods before the expiration of a year, shall not dispose of the said goods until af-

88 PAWNEROKERS REGULATIONS.

ter the expiration of three months, to be computed from the expiration of the said year.

Goods to be sold by public auction after the expiration of one year, causing the same to be exposed to public view, and catalogues thereof to be published, and two advertisements, giving notice of such sale, together with the name of the pawnbroker, to be inserted in some newspaper, two days at least before the first day of sale, upon pain of forfeiting for every offence five pounds to the owner of the said goods.

Pawnbrokers to enter an account of sales in their books, of all goods pawned for upwards of ten shillings, and in case of any overplus by the sale thereof, upon demand it shall be paid to the owner, provided such demand shall be made within three years after such sale, the necessary costs, principal and interest being deducted, and the persons who possess a note shall be intitled to the inspection of the book for the sum of one penny; and in case the goods shall have sold for more than the sum entered, or such entry shall not have been made, or shall not have sold the same, or shall refuse to pay such overplus, persons so offending shall for every such offence forfeit treble the sum such goods were originally pawned for, to be levied by distress.

Pawnbrokers shall not purchase goods whilst in their custody, or suffer them to be redeemed for that purpose, nor shall they lend money upon any pledge to any person who shall appear to be under twelve years of age, or to be intoxicated with liquor, or purchase the duplicate of any other pawnbroker, or buy any goods before the hours of eight in the forenoon, and after seven in the evening, nor shall they receive any goods in pawn before eight o'clock in the forenoon, and after nine at night, between Michaelmas and Lady Day, and before seven o'clock in the forenoon and after ten at night during the remainder of the year, excepting the evenings of Saturday, and the evenings preceding Good Friday and Christmas Day, nor shall any person carry on the trade of a pawnbroker on any Sunday, Good Friday, or Christmas Day.

Pawnbrokers are to place in view a table of rates.

Pawnbroker's christian and surname, and business to be written over the door, under a penalty of ten pounds, half to the informer.

Pawnbrokers having sold goods before the expiration of the time allowed by this act, or otherwise than according to the directions of this act, or have embezzled, or have injured goods in any respect, justices shall award reasonable satisfaction to the owners of the said goods, in case the same shall not amount to the principal and profit thereon; but in case the satisfaction awarded shall be equal to or exceed the principal and profit, the goods shall be delivered to the owner without paying any principal and interest, under a penalty of ten pounds.

Pawnbrokers to produce their books before any justice if required, under a penalty of ten pounds.

Pawnbrokers neglecting to make their entry in a fair and regular manner, shall, upon complaint, forfeit ten pounds, and for every offence against this act where no penalty is provided, the sum of five pounds, to be levied by distress, and the informer shall be intitled to the sum of two pounds ten shillings, the remainder to the poor of the parish.

No person is liable to a prosecution unless complaint shall be made within twelve months after the offence is committed.

Churchwardens to prosecute for every offence committed against this act, at the expence of the parish.

This act does not extend to pledges for money above ten pounds. Nor to extend to persons lending money upon goods at five per cent interest.

Justices not to receive any fees or gratuities for acting under this act.

This act to extend to the executors, &c. of Pawnbrokers and Pawners.

A TABLE of several STAMPS, with an account of the particulars for which they are used.

The following are struck with Dies.

Declaration, Plea, Replication, Rejoinder, Demurrer, or other pleading whatsoever in any inferior Court of Law, and Copies thereof, 2d.

Copies of Wills, Depositions in Chancery, or other Court of Equity at Westminster, Copy of any Bill, Answer, Plea, Demurrer, Replication, Rejoinder, Interrogatories, Depositions, or other Proceedings whatsoever in such Courts of Equity, Declaration, Plea, Replication, Rejoinder, Demurrer, or other Pleading whatsoever, in any Court of Law at Westminster, or in any of the Courts of the Principality of Wales, or in any of the Courts in the Counties Palatine of Chester, Lancaster, or Durham, and Copies thereof, 3d.

Parish Indentures, 6d.

Bill of Lading, 1s.

Charity Children's Indentures, 1s.

Passports, Bail Bonds, and Assignments thereof, Sacrament Certificates, 1s.

Ships first Registry, 1s.

Scotch Depositions, 1s.

Affidavit in any Court of Law or Equity at Westminster, or in any Court of the Great Sessions, for the Counties in Wales, or in the Court of the County Palatine of Chester, and Copies thereof, Common Bail to be filed in any Court of Law at Westminster, or in any of the aforesaid Courts, and upon any Appearance that shall be made upon such Bail, Rule or Order made or given in any of the Courts at Westminster, either Courts of Law or Equity, and Copies thereof, Entry of Actions for Forty Shillings and upwards, 1s. 6d.

Certificate or Debenture for Drawbacks, 2s.

Notarial Acts, Protest, Answer, Sentence and Final Decree, in Ecclesiastical Courts, the Courts of Admiralty, or Cinque Ports, and Copies thereof, and Copies of Citation or Monition, 2s.

Special Bail and Appearance thereon.—Admission into Inns of Chancery, 2s.

Inventory or Catalogue of Furniture made with Reference to any Agreement, 2s. 6d.

Original Writ (unless Precapias) Subpoena, Bill of Middlesex, Latitat, Writ of Capias, Quo Minus, Writ of Dedimus Potestatem, every other Writ, Pre-

cess, or Mandate for Forty Shillings and upwards, 2s. 6d.

Citation or Monition, Libel or Allegation, Deposition or Inventory, exhibited in any Ecclesiastical Court, Courts of Admiralty, or Cinque Ports, and all Copies thereof, except Copies of Citation or Monition, which are not liable to the second additional Sixpence, 2s. 6d.

Bills, Answers, Replications, Rejoinders, Demurrers, Interrogatories, Depositions, taken by Commissions, and other Proceedings in Court of Equity, 2s. 6d.

Writ of Superfedeas, 3s.

Matriculation in the Universities, 4s.

Admission into Corporations or Companies, 4s.

Adjudication, Apprisings, Charter or Resignation, Confirmation, Novodamus or Charter upon apprising or Adjudication, Principal or Original Retour of any Service of Heirs, or any Precept of Clare Constat, Seisin upon any Mortgage, Wadset, Heritable Bond, Alienation, Disposition, or upon any Charter, Instrument of Surrender, or Resignation of any Messuages, &c. Service or Cognition of Heirs, Charter or Seisin of any Houses, Lands, &c. of Burgage Tenure in Scotland, 4s. 9d.

Scotch Deeds and Bonds not given for the Security of Money, 5s.

Awards, Certificate or Licence for Marriage, Writ of Habeas Corpus, Institution or Licence in Scotland, or any Writ or Instrument for the like purpose, 5s.

Warrant, Monition, or personal Decree in Admiralty, or Cinque Port, Ecclesiastical Commission, Judgments, and Record of Nisi Prius and Postea, 5s. Agreements, 6s.

N. B. Twenty-one Days are allowed for Payment of the Duty on Agreements from the Date thereof.

Bond not given for the Security of Money, Charterparty, Contract, Deed, or Deed Poll, Indenture, Obligatory Instrument, Letter of Attorney, Lease, Release, Articles of Clerkship, and Apprentices Indentures, 6s.

N. B. Certificates for the Sale of Crown Lands, &c. exceeding 10l. are subject to the Duty on Deeds, and those not exceeding that Sum to the Receipt Duty of 2d. only.

Surrender of, or Admittance to any Copy-hold Land or Tenement, in England, Wales, and Berwick upon Tweed, or Grant, or Lease by Copy of Court Roll, of any Honour or Manor within the same Parts, except the original Surrender to the Use of a Will, and the Court Book or Roll itself, 7s.

Copy of any Surrender of, and Admittance to any Custom Right, or Tenant Right Estate, not being Copy-hold, which shall pass by Surrender and Admittance, or by Admittance only, and which shall not pass by Deed, within those Parts of Great Britain called England, Wales, and the Town of Berwick upon Tweed, 7s.

Transfer of Stock in any Company, Society, or Corporation in Scotland, 9s.

Transfer of Stock in any Company, Society, or Corporation, 10s.

N. B. From this last Duty of 2s. 3d. Transfers of Bank and South Sea Stock are excepted.

Recognizances and enteries thereof, Statute Staple, or Statute Merchant, Relaxation and Sentence in Admiralty, Significavit pro Corporis Deliberatione, 10s.

Conveyance, Surrender of Grants, or Offices, Release, or other Deed, which shall be inrolled in any Court of Record, or by any Custos Rotulorum or Clerk of the Peace, 10s.

Certiorari, Writ of Error, or Writ of Appeal, (except to Delegates.) 11s. 6d.

Beneficial Warrant, 12s. 6d.

Writ of Covenant for levying Fines and Writs of Entry, Institution or Licence Ecclesiastical, and Letters of Mart, 15s.

Exemplification under Seal of any Court, 20s.

Licence for Retailing Beer or Ale in Scotland, 1l. 10s. 6d.

Licence for retailing Beer or Ale, 1l. 11s. 6d.

Appeals from Admiralty in Scotland, Register, Entry, or Testimonial of Decrees in the Universities, 40s.

Briefs and Newgate Pardons, 4l.

Admittance of Notary, or other Officer of any Court in Scotland, 4l.

Letters Patent and Exemplification thereof, Collation, Donation, Grant of Land in Fee, Lease for Years, or other Profits not particularly charged under the Great Seal, Seal of Exchequer, Dutchy or County Palatine of Lancaster, or Privy Seal, Presentation to any Ecclesiastical Dignity, Promotion or Benefice of the yearly Value of 10l. and upwards in the King's Books, Appeals from Admiralty, Arches, or Prerogative Court of Canterbury, or York, Dispensation, or Faculty, Reprieves, Pardon of Corporal Punishment, Crime, Forfeiture, Offence, or Money above 100l. Grants of Office or Employment above 50l. a Year, 6l.

Grant under the Great Seal, or the Seal of the Dutchy of Lancaster, of any Honour, Dignity, Promotion, Franchise, Liberty, or Privilege, or the Exemplification thereof, Admittance of any Fellow of the College of Physicians, of any Attorney, Clerk, Advocate, Proctor, Notary, or other Officer of any Court, 8l.

Admissions into any of the Four Inns of Court, 8l. 2s.

Dispensation to hold two Ecclesiastical Dignities, or Benefices, or other Dispensation from the Archbishop of Canterbury, 10l.

Registry, Entry, Testimonial, or Certificate of Degree in any Inn of Court, 14l.

ATTORNIES CERTIFICATES AND DUTY.

Warrant to carry on or defend any Suit or Prosecution in any of his Majesty's Courts at Westminster, in any Ecclesiastical Court, or in any of the Courts of Admiralty, or Cinque Ports, or in any of his Majesty's

BONDS, &c.

Courts in Scotland, the great Sessions in Wales, or in any Courts in the Counties Palatine, or in any other Court holding Pleas to 40s. or more, 2s. 6d.

Every Solicitor, Attorney, Notary, Proctor, Agent, or Procurator, who shall reside in any of the Inns of Court, or in the Cities of London and Westminster, the Borough of Southwark, the Parish of St. Pancras and St Mary-le-bone, or within the Bills of Mortality, or within the City of Edinburgh, 5l.

Every Solicitor, Attorney, Notary, Proctor, Agent, or Procurator, who shall reside in any other Part of Great Britain, 3l.

BONDS.

Bond given as Security for Money for 100l. or under, 5s.

If above the Sum of 100l. and under 500l. 10s.

If of the Sum of 500l. or upwards, 15s.

BONDS given as Security for Money in SCOTLAND.

Bond given as a Security for Money for 100l. or under, 4s.

If above the Sum of 100l. and under 500l. 9s.

If of the Sum of 500l. or upwards, 14s.

PROBATES OF WILLS AND LETTERS OF ADMINISTRATION.

Of any Estate above 20l. and under 100l. 10s.

If the Estate is of the Value of 100l. and under 300l. 2l. 10s.

If the Estate is of the Value of 300l. and under 600l. 5l. 10s.

If the Estate is of the Value of 600l. and under 1000l. 8l.

If the Estate is of the Value of 1000l. and under 2000l. 11l. 10s.

If the Estate is of the Value of 2000l. and under 5000l. 15l.

APPRENTICE DUTY, &c.

95

If the Estate is of the Value of 5000l. and upwards, 20l. (*For Legacies, see page 57.*)

APPRENTICE DUTY.

Duty on Consideration Money given with Clerks and Apprentices, if 50l. or under, Sixpence in the Pound, 6d.

Duty on ditto, if above 50l. One Shilling in the Pound, 1s.

POLICIES.

Policy of Assurance on House, Goods, or Life, Ship, Cargo, or both, within the Bills of Mortality, on any Sum not exceeding 1000l. 6s.

If above 1000l. 11s.

Policy of Assurance on House, Goods, or Life, Ship, Cargo, or both, without the Bills of Mortality, on any Sum not exceeding 1000l. 6s.

If above 1000l. 11s.

Policy of Assurance on House, Goods, or Life, Ship, Cargo, or both, on any Sum not exceeding 1000l. in Scotland, 5s.

If above 1000l. in Scotland, 10s.

N. B. *On all Policies of Insurance from Loss by Fire, the Yearly Sum of 1s. 6d. is payable on every 100l. insured.*

INSURANCE FROM FIRE.

Insurance of Houses, Goods, &c. from Fire, upon every 100l. so insured, 1s. 6d.

REGISTRY OF BURIALS, &c.

Entry of any Burial, Marriage, Birth, or Christening, in the Register of any Parish, Precinct, or Place in Great Britain, 3d.

CARDS AND DICE.

Cards per Pack, 2s.

Dice per Pair, and all other Things used for any Game of Chance, 15s.

PAMPHLETS, NEWSPAPERS, AND ALMANACKS.

Pamphlets of Half a Sheet or less, one halfpenny.

Newspapers of Half a Sheet or less, 2d.

Pamphlets of One Sheet, 1d.

Newspapers of One Sheet, and for every additional Half Sheet of such Newspaper, 2d.

Book Almanacks, 4d.

Sheet Almanacks, 4d.

The Five following Duties are not expressed by any Stamp.

Pamphlets exceeding a Sheet, for every Sheet in One Copy of every Pamphlet, not exceeding Six Sheets in Octavo, or a lesser Size, Twelve Sheets in Quarto, and Twenty in Folio, 2s.

Every Advertisement in a Newspaper or periodical Pamphlet, 3s.

The Days and Hours of Transfer in the several Public Funds, with the Times when the Dividends become due.

	<i>Days of Transfer.</i>	<i>Dividends when due.</i>
Bank Stock	Tu. Thurf. & Fri.	La. & Mi.
5 per Cent. Ann.	Mon. Wed. & Fri.	Mi. & Xs.
4 per C. Con. 1780	Tu. Th. Fr. & Sat.	La. & Mi.
3 per Cent. Conf.	Tu. W. Th. & Fri.	Mi. & Xs.
3 per Cent. red.	Tu. W. Th. & Fri.	La. & Mi.
3 per Cent. 1726.	Tuesday & Thurf.	Mi. & Xs.
Long Annuities	Tu. Wed. & Sat.	Mi. & Xs.
Short ditto 1777	Wed. & Saturday	La & Mi.
Conf. An. for 28 ys.	Mon. Wed. & Fri.	Mi. & Xs.

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USEFUL TABLES.

97

South-Sea Stock	Mon. Wed. & Fri.	Mi. & Xs.
3 per C. Old Ann.	Mon. Wed. & Fri.	La. & Mi.
Ditto New Ann.	Tu. Thurf. & Sat.	Mi. & Xs.
Ditto 1751 - -	Tuesday & Thurf.	Mi. & Xs.

India Stock - -	Tu. Thurf. & Sat.	Mi. & Xs.
3 per Cent. Ann.	Mon. Wed. & Fri.	La. & Mi.

The Hours of Transferring at the Bank are from 11 o'Clock to 1. And the Hours for Payment of Dividends are from 9 to 11, and from 1 to 3 o'Clock.

The Hour of Transfer at the South Sea House is from 12 to 1 o'Clock. And the Hours for Dividends are from 9 till 12 o'Clock.

The Hour of Transfer at the East India House is from 12 to 1 o'Clock. And the Hours for Dividends are from 9 o'Clock till 2.

Holidays excepted.

HOLIDAYS now kept at the Bank.

. Six have been lately taken off.

January 1, 6, 18, 25, 30.	July 25.
February 2, 24.	August 12, 24.
March 25.	September 2, 21, 22, 29.
April 25.	October 18, 26, 28.
May 1, 29.	November 1, 4, 5, 9, 30.
June 4, 11, 24, 29.	December 21, 25, 26, 27, 28.

Moveable Holidays.

Good Friday.	Holy Thursday.
East. Mo. Tu. and Wed.	Whit. Mo. and Tu.

Dividends paid at the Bank from 9 to 11, and 1 to 3.

Transfers from 11 to 1.

Dividends at the S. S. and Ind. Houses from 9 to 12.

Transfers from 12 to 1.

HOLIDAYS kept at the PUBLIC OFFICES.

Months.	HOLIDAYS.	Exchequer.	Stamp.	Excise.	Customs.	S. S. House.
January.	Circumcision	K	K	K	K	K
	Epiphany	K	K	K	K	N
	Q. Charl. Birth-day	K	K	K	K	K
	Conv. St. Paul	K	K	K	K	K
	S. Ch. I. Mart.	K	K	K	K	K
Feb.	Purif. V. Mary	K	K	K	K	K
	Valentine	K	N	K	N	N
	St. David	K	N	I	N	N
March.	Shrove Tuesday	K	K	K	N	K
	Ash Wednesday	K	K	K	N	K
	Lady Day	K	K	K	K	K
	Good Friday	K	K	K	K	K
April.	St. George	K	K	K	N	K
	Easter Monday, St. M	K	K	K	K	K
	Easter Tuesday	K	K	K	K	K
May.	St. Philip and James	K	K	K	K	K
	Q. Charl. Birth-day	K	K	K	K	K
	Prs. Elizabeth b.	N	N	N	N	N
	S. Cha. II. Rest.	K	K	K	K	K
	Holy Thursday	K	K	K	K	K
June.	S. Geo. III. born	K	K	K	K	K
	Pr. Ernest Aug. b.	K	K	K	K	K
	St. Barnabas	K	K	K	K	K
	Whit. Monday	K	K	K	K	K
	Whit. Tuesday	K	K	K	K	K
Ju	St. John Bapt.	K	K	K	K	K
	St. Peter and Paul	K	K	K	K	K
	St. James	K	N	K	N	N
	Prs. Amelia b.	K	K	K	K	K
August.	Prs. of Brunswick b.	K	K	K	K	K
	Pr. of Wales born	K	K	K	K	K
	Duke of York b.	K	K	K	K	K
	Duke of Clarence b.	K	K	K	K	K
	St. Bartholomew	K	K	K	N	N

Months.	HOLIDAYS.	Exchequer.	Stamp.	Excise.	Customs.	S. S. House.
September.	London burnt	K	K	K	K	K
	Holy Rood	K	N	K	N	N
	K. G. I. & II. land.	K	K	K	N	K
	St. Matthew	K	K	K	K	K
	K. G. III. & Q. C. cor.	K	K	K	K	K
October.	St. Mic. & Prs. Ch. b.	K	K	K	K	K
	St. Luke	K	K	K	K	K
	K. Geo. III. Inaug.	K	K	K	N	K
	K. Geo. III. Proc.	K	N	N	N	K
	St. Simon and Jude	K	K	K	K	K
November.	All Saints	K	K	K	K	K
	All Souls	K	N	K	N	N
	K. William born	K	K	K	K	K
	Powder Plot	K	K	K	K	K
	Lord Mayor's Day	N	K	K	K	K
December.	Q. Eliz. Access.	K	K	K	N	N
	D. of Gloucest. b.	N	K	N	N	K
	St. Andrew	K	K	K	K	K
	St. Thomas.	K	K	K	K	K
	Christmas Day	K	K	K	K	K
	St. Stephen	K	K	K	K	K
	St. John	K	K	K	K	K
	Holy Innocents	K	K	K	K	K

* * K stands for kept ; N for not kept ; S for Saturday ; S for Sunday.

Useful Tables which exhibit the amount of servants wages, of expences, income, rent, taxes, salaries, annuities, for any given time from one pound to one thousand pounds per annum.

By year.	By month.			By week.			By day.		
£.	£.	s.	d.	£.	s.	d.	£.	s.	d.
1	0	1	6	0	0	4	0	0	3
2	0	3	0	0	0	9	0	0	1
3	0	4	7	0	1	1	0	0	2
4	0	6	1	0	1	6	0	0	2
5	0	7	8	0	1	11	0	0	3
6	0	9	2	0	2	3	0	0	4
7	0	10	9	0	2	8	0	0	4
8	0	12	3	0	3	0	0	0	5
9	0	13	9	0	3	5	0	0	6
10	0	15	4	0	3	10	0	0	6
11	0	16	10	0	4	2	0	0	7
12	0	18	5	0	4	7	0	0	8
13	0	19	11	0	4	11	0	0	8
14	1	1	5	0	5	4	0	0	9
15	1	3	0	0	5	9	0	0	9
16	1	4	6	0	6	1	0	0	10
17	1	6	1	0	6	6	0	0	11
18	1	7	7	0	6	10	0	0	11
19	1	9	1	0	7	3	0	1	0
20	1	10	8	0	7	8	0	1	1
30	2	6	0	0	11	6	0	1	7
40	3	1	4	0	15	4	0	2	2
50	3	16	8	0	19	2	0	2	9
60	4	12	0	1	3	0	0	3	3
70	5	7	4	1	6	10	0	3	10
80	6	2	9	1	10	8	0	4	4
90	6	18	1	1	14	6	0	4	11
100	7	13	5	1	18	4	0	5	5
200	15	6	10	3	16	8	0	10	11
300	23	0	3	5	15	0	0	16	5
400	30	13	8	7	13	5	0	1	11
500	38	7	1	9	11	9	0	1	7
1000	76	14	3	19	3	6	0	2	14

USEFUL TABLES.

107

By the day.	By the week.	By the month.	By the year.
s. d. f.	£. s. d. f.	£. s. d.	£. s. d. f.
0 0 1	0 0 1 3	0 0 7	0 7 7 1
0 0 2	0 0 3 2	0 1 2	0 15 2 2
0 0 3	0 0 5 1	0 1 9	1 2 9 3
0 1	0 0 7	0 2 4	1 10 5
0 2	0 1 2	0 4 8	3 0 10
0 3	0 1 9	0 7 0	4 11 3
0 4	0 2 4	0 9 4	6 1 8
0 5	0 2 11	0 11 8	7 12 2
0 6	0 3 6	0 14 0	9 2 6
0 7	0 4 1	0 16 4	10 12 11
0 8	0 4 8	0 18 8	12 3 4
0 9	0 5 3	1 1 0	13 13 9
0 10	0 5 10	1 3 4	15 4 2
0 11	0 6 5	1 5 8	16 14 7
1 0	0 7 0	1 8 0	18 5 0
2 0	0 14 0	2 16 0	36 10 0
3 0	1 1 0	4 4 0	54 15 0
4 0	1 8 0	5 12 0	73 0 0
5 0	1 15 0	7 0 0	91 5 0
6 0	2 2 0	8 8 0	109 10 0
7 0	2 9 0	9 16 0	127 15 0
8 0	2 16 0	11 4 0	146 0 0
9 0	3 3 0	12 12 0	164 5 0
10 0	3 10 0	14 0 0	182 10 0
11 0	3 17 0	15 8 0	200 15 0
12 0	4 4 0	16 16 0	219 0 0
13 0	4 11 0	18 4 0	237 5 0
14 0	4 18 0	19 12 0	255 10 0
15 0	5 5 0	21 0 0	273 15 0
16 0	5 12 0	22 8 0	292 0 0
17 0	5 19 0	23 16 0	310 5 0
18 0	6 6 0	25 4 0	328 10 0
19 0	6 13 0	26 12 0	346 15 0
20 0	7 0 0	28 0 0	365 0 0

N. B. In these tables, the month is only 28 days

ACTS NOT RELATING TO THE TAXES.

Carts and Drays, in and within five miles of London.

NO person shall drive any cart, dray, &c. within five miles of Temple Bar, or in the bills of mortality, except the owner shall have entered his name and abode at the hackney-coach office, and affix his name and number on some conspicuous part thereof, or be subject to all the penalties created by any laws now in being relative to such owners of carts, &c.

CHIMNEY-SWEEPERS, and their Apprentices.

(28. Geo. III.)

FROM and after the 5th of July, 1788, all church-wardens and overseers in every part of Great Britain for the time being, may, with the consent or approbation of two or more justices, such consent being signed by such justices in their hand writing, bind or put out any boys eight years old or upwards, who are chargeable to the parish, or whose parents shall become chargeable to the parish where they shall so be, or who shall beg for alms, or by, or with the consent of the parent or parents of such boy or boys, to be apprenticed to any person using the trade of a sweep chimney for so long a time, and until such boy shall attain the age of 16 years, which binding shall be as effectual in the law as if he were of full age, and by indenture had bound himself.

Their age at the time of binding to be mentioned in the indenture, which must be extracted from the register of their baptism, and attested by the minister without fee or reward, upon paper or parchment unstamped.

Where no such copy or register of baptism can be had, the justices are to inform themselves as well as they can, of their age, and insert it in their indenture.

Masters taking apprentices under eight years of age or neglecting the above form, forfeit not less than 5*l*. or more than 10*l*.

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Justices are to hear and determine all complaints against either masters or boys.

No person to have more than six apprentices at once, each of them to wear a brass plate in the front of a leathern cap, with the name and place of abode of the master or mistress; neglect in this case, or having more than six apprentices at once is the same penalty, the like penalty also for using boys ill or breaking any of the covenants of the indenture.

Boys are not to be let out for hire, neither are they to call the streets before seven in the morning, nor after twelve at noon, between Michaelmas and Lady-Day; nor before five in the morning, nor after twelve at noon: between Lady-Day and Michaelmas, under the like forfeiture. Conviction of penalties to be made by one or more credible persons, before one or more justices acting for the place where the offence is committed.

Penalties to be levied if not regularly paid upon conviction, with all costs and charges, by distress and sale of goods one half to the informer, and the other half to the poor.

If there are no effects to pay the penalties and costs, the party must be sent to prison for any time not exceeding three months, unless the penalty should be paid sooner.

Appeals for supposed grievances must be made at the next quarter sessions belonging to the place where the complaint shall arise.

COURTS OF CONSCIENCE.

All relative to Prisoners committed by the Courts of Conscience in London, Middlesex, and the Borough of Southwark, to prevent long confinement and the payment of fees. (25 Geo. III. c. 45.)

FROM the 24th of June, 1785, no person committed for debt by any order or process of the Courts of Conscience in the above places, viz. the city of London, the Borough of Southwark, and the county of

Middlesex, which includes Westminster, shall continue in confinement longer than 20 days where the debt is not above 20s. and where the debt is above 20s. and does not exceed 40s. they shall not be confined more than 40 days.

When the time of confinement expires they are to be discharged without paying any fee, reward, or gratuity whatsoever; and every goaler or turnkey confining them longer, upon any pretence, or demanding any fee, reward, or gratuity whatsoever, shall forfeit 5l.

Complaints of offences to be made within two months; one half of the penalty to the poor of the parish, the other to the informer. Two justices may determine the matter.

No persons in future to act as Commissioners of the different Courts of Conscience unless they are householders within the district, city, liberty, or place they are to act in; and they shall also be possessed of a real estate of 20l. per annum, or a personal estate of the value of 500l.

Persons presuming to act, who are not so qualified, forfeit 20l. provided the action is brought within six months.

By an act of the 26th of Geo. III. c. 38. all the Courts of Conscience in the kingdom are put exactly under the same regulations.

HACKNEY-COACHES.

Abstract of the several Acts of Parliament relating to Hackney Coaches.

THE King may appoint a number of Commissioners, not exceeding five, to licence and regulate Hackney-Coaches within the cities of London and Westminster, the suburbs thereof, and other places within the bills of mortality, not exceeding 1000, every proprietor paying * ten shillings per week by monthly payments.

* This includes the additional duty of five shillings per week, which took place from the 4th of Sept. 1784.

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Every coach shall have its number on each side, and if any proprietor shall presume to alter his number, he shall forfeit 5*l.* half to the king, and half to the informer.

The horses to be used with Hackney-Coaches shall not be under 14 hands high.

No person shall drive or let to hire any Hackney-Coach without licence, on pain of 5*l.* and from and after the 4th of September 1784, if any person shall drive a mourning coach or hearse to any funeral within the cities of London and Westminster, or the suburbs thereof, or within five miles of Temple Bar, without a licenced number fixed on its fore-standard, he shall be liable to a penalty of 5*l.*

Any coachman plying for hire, may be obliged, on every day of the week, to go at reasonable times any where within the distance of ten miles from the city of London or Westminster, and if he has not a cheque-string, placed in a proper part of his coach, shall forfeit five shillings.

If the owners of Hackney-Coaches, or their proper drivers, neglect to attend the Commissioners upon third summons, they shall forfeit their licence.

From and after the 1st of August, 1786, the several Rates or Fares formerly paid, were repealed, and the following substituted in their stead:

For any distance not exceeding 1 mile and one quarter, 1*s.*

Above 1 mile and one quarter, and not exceeding 2 miles, 1*s.* 6*d.*

Above 2 miles, and not exceeding 2 miles and one half, 2*s.*

Above 2 miles and one half, and not exceeding 3 miles, 2*s.* 6*d.*

Above 3 miles, and not exceeding 3 miles and one half, 3*s.*

Above 3 miles and one half, and not exceeding 4 miles, 3*s.* 6*d.*

Above 4 miles, and not exceeding 4 miles and one half, 4*s.*

Above 4 miles and one half, and not exceeding 5 miles, 4*s.* 6*d.*

And so on to the extent of 10 miles from London or Westminster, at the rate of sixpence for each additional half mile, the last of which is to be paid if entered upon.

If the coach is kept in waiting, or paid by time, the fares will be

	s.	d.
For any time not exceeding 3 quar. of an hour,	1	0
From 3 quar. of an hour and not exceeding 1 hour,	1	6
From 1 hour 00 min. — to 1 hour 20 min.	2	0
From 1 hour 20 min. — to 1 hour 40 min.	2	6
From 1 hour 40 min. — to 2 hours 00 min.	3	0
From 2 hours 00 min. — to 2 hours 20 min.	3	6
From 2 hours 20 min. — to 2 hours 40 min.	4	0
From 2 hours 40 min. — to 3 hours 00 min.	4	6
From 3 hours 00 min. — to 3 hours 20 min.	5	0
From 3 hours 20 min. — to 3 hours 40 min.	5	6
From 3 hours 40 min. — to 4 hours 00 min.	6	0
From 4 hours 00 min. — to 4 hours 20 min.	6	6
From 4 hours 20 min. — to 4 hours 40 min.	7	0
From 4 hours 40 min. — to 5 hours 00 min.	7	6

And so on for any additional time at the rate of sixpence for every 20 minutes; the last of which is to be paid for if entered upon.

For a day of 12 hours - - - - - £. 0 14 6

For any time after the said 12 hours the coach is to be considered as a coach in waiting, and paid for accordingly.

All the space betwixt the Stand and the taking up of the fare is to be reckoned into the fare, and the coachman at liberty to take either for the length of ground or time, but not for both; nor can he charge more than one shilling for any time within the first 3 quarters of an hour, unless he has gone above one mile and a quarter; his stopping and waiting at various places, driving slow by desire, or returning from whence he came, make no addition to the fare.

Any coachman refusing to go at, or exacting more for his hire than according to the foregoing rates, shall forfeit a sum not exceeding 3l. or under 10s. and in case of misbehaviour by abusive language or other-

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wile, the Commissioners may revoke his licence, or inflict a penalty not exceeding 3*l.* to the poor, and on non-payment, to be committed and kept to hard labour for 30 days.

Any person refusing to pay the fare, or defacing the coach, may be brought by warrant before any justice, who, on proof upon oath, may award satisfaction to the party; and in case of refusal to pay, may bind him over to the next sessions.

Rents and penalties to be levied by distress, and in default thereof, imprisonment till paid; and if any rent is fourteen days unpaid, the licence may be withdrawn.

The following are the common Stands at present in use, but a coach may stand and ply in any street that is 30 feet in width, from curve to curve, (except St. James's street and Pall-mall) the following regulations observed.

That not more than 8 Hackney-Coaches shall stand at a time in Cornhill) of those, seven between the end of Gracechurch street and Finch lane, and one between Freeman's court and Finch lane.

In Leadenhall street, three coaches and no more may stand between the west end of the India house, and the passage leading to the Green market.

In Cheapside, between Bucklersbury and Ironmonger lane, three coaches.

In King-street, Cheapside, five coaches three from the end of Trump street towards Cateaton street, and two from Trump street towards Cheapside.

In Aldermanbury only four, viz. two in the broad part, near the church, and two at the East end of the church.

At the west end of St. Paul's only one.

In Fleet street, between Temple bar and Chancery lane, only two coaches; and not more than one between the said lane, and the west end of St. Dunstan's church.

A coach should be taken possession of, before the coachman is told where to drive; if he then refuses to proceed he is liable to be punished; and if at any time you apprehend that more than the proper fare

It is demanded, you may offer whatever is asked, but charge the coachman to take no more than is due; and if he then persists in the overcharge and takes it, you may take his number and apply for redress at the Hackney-Coach office in Somerset Place.

†† The Alderman of every ward of the city, and every justice of the peace in the said cities and counties, may inflict and levy the like penalties for any offences contrary to this act, as the Commissioners may. Provided that no person be punished twice for the same offence.

*. * All Hackney-coachmen are to take care not to place their coaches nearer to each other than twelve yards, nor within twelve yards of any cross street.—Any coachman presuming to place his coach otherwise than is hereby directed, or exceeding the number in those places which are limited, will be fined for every offence ten shillings.

An Admeasurement of the most common One Shilling and Eighteen Penny Fares, to be taken by Hackney-coachmen for their hire, in and about the cities of London and Westminster, and places adjoining, under the new act of the 26th of Geo. III. 72.

ONE SHILLING FARES.

The distance not exceeding one mile and two furlongs, or one mile and a quarter.

From what
Stand.

Palace Yard Westminster.—Westminster Hall Gate to the first coach at St. Clement's, Strand, to the end of St. James's street, Piccadilly.

Whitehall.—The centre of the Horse Guards, to Water Lane, Fleet street

To the end of Engine-street, Piccadilly.

Charing Cross.—The Golden Cross, to Hamilton-street Piccadilly.

To the Old Bailey, or Ludgate-hill.

Strand.—Catharine-street, Strand, to Bow Church-yard, Cheapside

From what

Stand.

Temple Bar.—The west side, to Derby-street, Parliament-street

To Birchen-lane, Cornhill.

Bridge-street, Fleet-street.—The first coach, to Creechurch-lane, Leadenhall-street

To opposite Craig's-court, Charing Cross.

St. Paul's.—The first coach, to Hungerford-market, Strand

To opposite the Blue Boar, Whitechapel.

Cheapside.—Gutter-lane, to Southampton-street. Holborn

To Church-lane, Whitechapel-road.

Cornhill.—The centre of the Royal Exchange, to Greyhound-lane, Whitechapel

To opposite Palsgrave-head-court, Strand

To opposite Gray's Inn Gate, Holborn.

Whitechapel.—The first coach near the Three Nuns, To the first White Horse-lane, Mile End Road.

To the end of Avemary-lane, Ludgate-hill.

Holborn.—The end of Hatten-garden, to Lime-street, Leadenhall-street

To the end of Dean-street, Oxford-street

To the end of Southampton Buildings,

Johnson's Court, Charing Cross

To the center of the Royal Exchange

The end of Red Lion-street, to the centre of The Horse Guards, Whitehall

The Vine Tavern, to Bow Church-yard, Cheapside

To the end of Shepherd-street, Oxford-street.

Oxford-street. The end of Rathbone-place, to the end of Paddington-road

To the end of Shoe-lane, Holborn

The end of Bond-street, to the end of Little Queen-street, Holborn

The end of Park-street, to the end of Denmark-street, St. Giles's.

Piccadilly.—The Golden Lion, to Chandos-street, St. Martin's Lane

From what
Stand.

To the Mews Gate, Charing Cross
To the end of St. James's Street, to Somer's
Coffee-house, Strand.

To the Ordnance Office, St. Margaret's-street,
Westminster

The coach next the Haymarket, to Vine-street,
Milbank-street.

Tower-hill.—The first coach, to the Bell Savage, Lud-
gate-hill.

King-street, Cheap-side.—Cateaton-street, to Surry-
street, Strand

To opposite Featherstone Buildings, Holborn.

Clerkenwell Green.—Opposite the Close, to the Man-
sion House.

Buckingham Gate.—Opposite the gate, to the gate of
Northumberland House, Strand

To the end of Turk's-row, in Burton's-row,
Chelsea.

EIGHTEEN-PENNY FARES.

The distance not exceeding Two miles.

From what
Stand.

Palace Yard, Westminster.—Westminster Hall Gate,
To Watling-street, St. Paul's Church-yard,
To opposite the Horse Guards, at Knights-
bridge.

Whitehall.—The centre of the Horse Guards, to Mer-
cers Chapel, in Cheap-side

To the end of Bear-court, Knightsbridge.

Charing Cross.—The Golden Cross, to Smith's Manu-
factory, Knightsbridge

To Bank-street, Cornhill.

Strand.—Catharine-street, Strand, to Poor Jury-street,
Aldgate

Temple Bar.—The west side, to Grosvenor House, Mil-
bank-row, Westminster.

Temple Bar.—To the Red Lion and Spread Eagle,
Whitechapel.

From what

Stand,

Bridge-street, Fleet-street.—The first coach, to the New Road, Whitechapel Road

To the turning to Queen-square, Westminster.
St. Paul's.—The first coach, to St. James's Palace Gate.

To the sign of the London Hospital.

Cheapside.—Gutter-lane, to the end of Poland-street, Oxford-road

To the end of Mutton-lane, Mile End Road.

Cornhill.—The centre of the Royal Exchange, to the Rose and Crown, Mile End Road

To the end of St. Martin's-lane

To the end of Denmark-street, St. Giles's.

Whitechapel.—The first coach near the Three Nuns, To the Road leading to Bow Common,

To Somerset House.

Holborn.—The end of Hatton-Garden, to the end of Garden-street, Whitechapel-road

To the end of Duke-street, Oxford-street

The end of Southampton-buildings, to the end of Dartmouth-street, Tothill-street, Westminster

To the Red Lion and Spread Eagle, White-chapel

The end of Red Lion-street, to the King's-Head, Lambeth Marsh

The Vine Tavern, to the end of Poor-Jury-street, Aldgate

To Tyburn Turnpike.

Oxford-street.—The end of Rathbone Place, to the end of Bigg's lane, in the road to Baywater

To the end of the Old Jury, Poultry

The end of Bond-street, to the end of Cow-lane, Snow-hill

The end of Park-street, to Gray's Inn Gate, Holborn.

Piccadilly.—The Golden Lion, to Pallgrave-head court, Temple Bar

To the end of Wood-street, Milbank-street, Westminster

From what
Stand.

The end of St. James's-street, to the first coach
in St. Paul's Church-yard.

Tower-hill.—The first coach, to the centre of Exeter
'Change, Strand.

King-street, Cheapside.—Cateaton-street, to the end of
Suffolk-street, Cockspur-street

To the Boar and Castle, Oxford-street.

Clerkenwell Green.—Opposite the Close, to the Talbot
Inn, Whitechapel.

Buckingham Gate.—Opposite the Gate, to the end of
Essex-street, Strand

To the Magpye, China-row, Chelsea.

By order of the Commissioners,

EDWARD MOORE, Register.

Hackney-Coach Office, Somerset House,

July 21, 1786.

N. B. These distances are measured from one speci-
fic point of ground to another, as above; but upon a
question, there will be added the call of the coach,
together with any other necessary departure from the
right line.

EDINBURGH FARES OF HACKNEY-COACHES,

Excluding Tolls and King's Duty.

	<i>£.</i>	<i>s.</i>	<i>d.</i>
FROM any part of the city to another, or			
any part of the New Town, or suburbs,	0	1	0
One hours attendance and to return,	0	1	6
From Hanover-street, and other parts of the New			
Town westward of that street, to the Cannon-			
gate, below or to the eastward of St. John's-			
cross, or to Nicholson's-street, or other parts			
of the suburbs on the south,	0	1	6
One hour's attendance, and to return,	0	2	0
For every hour's attendance after the first,	0	1	0

HACKNEY-COACHES.

113

On time, within the city and suburbs.

For the first hour,	0 1 6
For every after hour,	0 1 0
In case a coach be detained before using it, for every half-hour, in addition to the hire,	0 0 6
From the south end of North-Bridge street, or from any part of the New Town, east of Hanover-street to Leith,	0 1 6
One hour's attendance, and to return,	0 2 6
From any part of the High-street, or south of it, or from Hanover-street, or west of it to Leith,	0 2 0
One hour's attendance, and to return,	0 3 0
From the south end of North Bridge-street, and from the eastward of Hanover-street to Broughton, Antigua-street, or the like distance,	0 1 0
One hour's attendance, and to return,	0 1 6
From any other part of the city or suburbs,	0 1 6
One hour's attendance, and to return,	0 2 0
From the south end of North Bridge-street, or any part of the New Town, to Drumsheugh, including the whole houses to Braehead, or any part of the like distance,	0 1 0
One hour's attendance, and to return,	0 1 6
From any other part of the city or suburbs,	0 1 6
One hour's attendance, and to return,	0 2 0
To any place within the Whitehouse-toll, farther than Dumsheugh, 6d. of addition to each of the four last mentioned fares.	
From any part of the Old Town to Gibbet or Grange-toll, or the like distance,	0 1 6
One hour's attendance, and to return,	0 2 0
From any part of the New Town to Gibbet or Grange-toll, or the like distance,	0 2 0
One hour's attendance and to return,	0 2 6
To any of the following places, setting down, viz. Dean, Dalry, Merchiston, east and west Grange, Powburn, Restalrig, Murrayfield, &c.	0 2 0
Two hour's attendance, and to return,	0 3 0
Every hours attendance, after the first two,	0 1 0

To any of the following places, setting down, viz. Newhaven, Bellmount, Gorgie, Black- ford, &c.	0	2	6
Two hour's attendance, and to return,	0	4	0
To every hour's attendance after the first two,	0	1	0
To the following places, setting down, viz. Drylaw, Corstorphine, Saughton-hall, Slate- ford, &c.	0	3	6
Two hour's attendance, and to return,	0	5	0
Every hour's attendance after the first two,	0	1	0
To any of the following places, setting down, viz. Niddry, Edmonstone, Somervell-house, &c.	0	5	0
Two hour's attendance, and to return,	0	7	0
Every hour after the first two,	0	1	0
To any of the following places, setting down, viz. Cramond, Currie, Mavisbank, Lalfwade, &c.	0	7	0
Three hour's attendance, and to return,	0	9	0
Every hour attendance after the first three,	0	1	0
To any of the following places, setting down, viz. Smeaton, Polton, Newbottle, Rollin, &c.	0	8	0
Three hour's attendance, and to return,	0	10	0
Every hour after the first three,	0	1	0
To any of the following places, setting down, viz. Prestonpans, Kirkliston, Newliston, &c.	0	10	0
Three hour's attendance, and to return,	0	12	0
Every hour's attendance after the first three,	0	1	0
To any of the following places, setting down, viz. Arncliffe, Tranent, Elphinston, Queens- ferry, &c.	0	12	0
Three hour's attendance, and to return,	0	16	0
Every hour's attendance after the first three,	0	1	9
To any of the following places, setting down, viz. Ormiston, Crichton, Borthwick,	0	14	0
Three hour's attendance and to return,	0	16	0
To do. every hour's attendance after the first three,	0	1	9
To ditto, for above eight, and not exceeding ten miles, going and returning same day.	1	0	0

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HACKNEY CHAIRS.

EVERY lift within the ancient royalty, in-	£. s. d.
cluding the Canongate as far as the Bri-	
tish Linen Office, and the street of Potterrow,	0 0 6
Ditto to St. Andrew's Square, Theatre, and ad-	
acent buildings in the extended royalty,	0 0 6
Each lift from Edinburgh to Leith in the day-	
time,	0 2 6
Ditto in the night-time,	0 3 0
Hire for a forenoon,	0 2 6
Hire for an afternoon,	0 3 0
But if carried home after supper,	0 3 6
Hire for a whole day,	0 4 6
Hire for a week,	1 5 0
Each hour's attendance,	0 0 6
Every lift after One o'clock in the morning,	0 1 0

Every double lift to pay double hire:—Two Children, or One Child in a person's arms, always excepted.

*. The last Regulation for Chairs, which took place the 23d. of February 1791, is so extensively enumerated, as to prevent our inserting the whole in this work. Masters or Owners of Chairs, or their servants, are thereby obliged to produce a Printed Copy of said Regulations to their Employer, if demanded, on pain of forfeiting their hire, and a penalty of Two Shillings and Sixpence for every offence.

MAILS.

THE Mail for London, and all over England, departs with the Royal Mail Coach, every afternoon at half past three o'clock, Thursday excepted, and reaches London early in the morning of the third day after.—Arrives every morning, Wednesday excepted. Postage to London, 7d.

A mail is dispatched every Thursday for the places north of London, and a mail arrives from these places every Wednesday.

The mails for North America, and the West Indies are made up on Saturday before the first Wednesday

of every month. Postage 1s. 7d.—and may or may not be paid to the West Indies, but to North America, must be paid at ingiving.

Tuesdays and Saturdays are the proper days for giving in Letters to the Continent of Europe, and the arrivals are Mondays and Thursdays.

There must be paid at Edinburgh, with all Foreign Letters, as follows:

To Holland, France, Flanders, and East-Indies, 7d.

To Spain, Portugal, and Gibraltar, 2s. 1d.—Port-Mahon, 1s. 10d.

To Italy, Sicily, Turkey, Germany, Geneva, Switzerland, Denmark, Sweden, and Russia, 1s. 7d.

N. B. An officer attends day and night at the General Post Office, to dispatch expresses to any part of Britain.

To *Leith*.—Three Coaches go from the Cross of Edinburgh to the shore of Leith every half hour. Tickets 4d. halfpenny.

From *Dalkeith*.—Two Coaches every morning (Sundays excepted) at nine o'clock, and return from the cross at eleven, come back at four afternoon in winter, and five in summer, and leave Edinburgh in winter at six, and in summer at seven, in the evening. Tickets 1s. 3d.

From *Musselburgh*.—Four coaches every morning at nine o'clock and five in the afternoon in summer, and four in winter, and return, two at eleven, one at twelve, and another at one, and six in winter, and seven in summer. Tickets 1s.

From *Prestonpans*.—One every morning at nine o'clock, and returns at three in winter, and four in summer, from Stewart's, High Street Tickets 1s. 6d.

To and from *Haddington*.—One every day at ten o'clock, from Duguid's at the cross. Tickets 4s.

To *Dunbar*.—One from Walker's, head of Bell's wynd, every Monday and Friday, at ten in the morning, and returns every Tuesday and Saturday same hour. Tickets 6s.

To *Peebles*.—One from Archibald's, Candlemaker-row, every Monday, Wednesday, and Friday in summer, and Tuesday and Friday in winter, at nine in the morning; return same days. Tickets 3s.

To and from *Glasgow*.—One every morning at eight o'clock from Robertson's, Leith Walk, and Dick's, Glasgow. Fare 8s. Another at the same hour from Marshall's, Cowgate head, and Campbell's, Grassmarket, and Paton's, Glasgow. Fare 8s. Another at the same hour from Montgomery's, Grassmarket, and Dunbar's, Glasgow. Fare 8s.—Another at the same hour from Cameron's, Grassmarket, and Durie's, Glasgow. Fare 8s. Another every morning at nine o'clock from Warden's, Grassmarket, and Buchanan's, Glasgow. Fare 10s. 6d.—Another every morning at eleven o'clock from Cameron's, Grassmarket, and Durie's, Glasgow. Fare 10s. 6d.

To *Stirling*.—One from Cameron's, Grassmarket, every Tuesday, Thursday, and Saturday; returns from M'Kechie's, Stirling, every Monday, Wednesday, and Friday, at eight in the morning. Tickets 6s. Another from Mrs. Gibson's, Grassmarket, every Monday, Wednesday, and Friday, returns every Tuesday, Thursday, and Saturday, from Wingate's, same hour. Tickets 9s. 6d.

To *Berwick*.—A Diligence sets out from D. M'Farlane's every day, and from G. Hall's, Berwick, at seven o'clock in the morning. Tickets 17s. 8d.

To *London by Berwick*.—The Royal Mail Coach sets out from Drysdale's, St. Andrew's street, New Town, every afternoon, at half past three o'clock, arrives at Newcastle next morning at eight, and joins the Royal Mail Coach for London by way of Leeds. To Newcastle, 11. 8s. To York, 21. 8s. To London, 41. 10s.

The Royal Charlotte Post Coach sets out from Robertson's, head of Leith Walk, every morning at three o'clock. Tickets to London 51. 7s.

To *Dumfries, Carlisle, and Portpatrick*.—The Royal Mail Coach sets out from Drysdale's, Turf Coffee-house, every day at ten o'clock in the morning.

To and from *Queensferry*.—One every morning at nine, and four in the afternoon, from Warden's, Grassmarket. Tickets 2s.

To *Perth*.—One every Tuesday, Thursday, and Saturday from Robertson's Leith Walk, at nine in the morning; returns every Monday, Wednesday, and Friday, at seven o'clock. Tickets 11s. 6d.

To *Aberdeen*, by Perth and Brechin.—One goes from Robertson's, Leith Walk, every Tuesday, Thursday, and Saturday, at ten in the forenoon, and from Aberdeen every Monday, Wednesday, and Friday, at four in the morning. Tickets 2l. 2s.

Fedburgh by *Lander*.—One from Atkinson's Bristol Port, every Wednesday and Saturday, at six o'clock in the morning. Fare 11s. 6d.

To *Kelfo*.—One from Dumbreck's, Canongate head, every Tuesday, Thursday, and Saturday, at eight in the morning. Fare 13s.

To *Linlithgow* and *Falkirk*.—One every day from Marshall's, Cowgatehead, at four o'clock in the afternoon. Returns from Falkirk every morning at six o'clock. Tickets to Lithgow 3s. 6d. To Falkirk 5s.

••• The above departures, &c. are frequently altered.

LIST OF HIS MAJESTY'S MAIL COACHES,

Which set out on the week days at eight, and on Sunday at seven in the evening, with the inns they go from.

BANBURY, *Oxfordshire*. From the George and Blue Boar, Holborn.

Bath and Bristol. From the Swan, Lad Lane, through Hounslow, Maidenhead, Reading, Newbury, Hungerford, Marlbro', Devizes, Calne, and Chippenham, and continued to Wells, Glastonbury, Bridgewater, Taunton, Wellington, and Exeter.

Carmarthen, Milford Haven, and Huberstone. From Swan, Lad Lane.

Chester and Holyhead. From the Golden Cross, Charing Cross, through Stafford, Ware, Nantwich, Tarporley, Holywell, Conway, and Bangor.

Carlisle. From Swan, Lad Lane, through Penrith, Kendal, and Lancaster.

Dover. From the George and Blue Boar, Holborn, through Dartford, Rochester, Chatham, Canterbury,

Margate, Ramsgate, Deal, Sandwich, Folkestone, Faversham, and Sittenbourn.

Edinburgh. From the Bull and Mouth, near Aldersgate Street, through Ware, Buntingford, Royston, Caxton, Huntingdon, Aukingbury Hill, Stilton, Wandesford, Stamford, Witham Common, Colsterworth, Grantham, Newark, Tuxford, Retford, Barnaby Moor, Bawtry, Doncaster, Ferrybridge, Milford, Tadcaster, (York,) Northallerton, Darlington, Durham, Newcastle, and Berwick on Tweed.

Exeter. From the Swan Lad Lane, through Basingstoke, Andover, Salisbury, Blandford, Dorchester, Bridport, Axminster, and Honiton.

Hull: From Bull and Mouth, near Aldersgate Street, through York and Beverley.

Liverpool. From the Swan, Lad Lane, through Prescot, Warrington, Knutsford, Congleton, Newcastle under Line, Stone, Litchfield, Wolseley Bridge, Rudgeley, Meriden, Coventry, Dunchurch, Daventry, Towcester, Foster's Booth, Stoney Stratford, Fenny Stratford, and Brickhill.

Manchester and Derby. From the Swan, Lad Lane, through Newhaven, Buxton, Stockport, Ashbourn, Loughborough, Leicester, Harborough, Northampton, and Newport Pagnell.

Macclesfield and Leek. From ditto.

Margate and Ramsgate. From George and Blue Boar, High Holborn, through Dartford, Chatham, Rochester, Sittingbourn, and Canterbury.

Norwich. From the White Horse, Fetter Lane, through Ilford, Romford, Brentwood, Ingatestone, Chelmsford, Witham, Kelvedon, Colchester, Ipswich, Stoneham Scole Inn, and Long Stratton.

Norwich and Yarmouth. From the White Horse, Fetter Lane, through Epping, Harlow, Hockerhill, Littleburgh, Bournbridge, Newmarket, Barton mills, Thetford, Larlingford, Attleborough, and Wymondham.

Nottingham and Leeds. From George and Blue Boar, Holborn, through St. Alban's, Newport, Dunstable, Wooburn, Northampton, Harborough, Leicester,

Loughborough, Mansfield, Chesterfield, Sheffield, Barnsley, and Wakefield.

Oxford. From Bull and Mouth, near Aldersgate Street, through Hounslow, Colnbrook, Slough, Maidenhead, and Henley.

Plymouth and Falmouth. From the Swan, Lad Lane, through Basingstoke, Andover, Salisbury, Blandford, Dorchester, Bridport, Axminster, Honiton, and Exeter.

Portsmouth. From the Angel behind St. Clement's, through Kingston, Esher, Cobham, Ripley, Guildford, Godalming, Liphook, and Petersfield.

Shrewsbury, Birmingham, Kildermminster, and Bewdley. From the Bull and Mouth, near Aldersgate Street, through Southall, Uxbridge, Beaconsfield, High Wycomb, Tetfworth, Wheatley, Oxford, Woodstock, Shipston upon Stour, Henley in Arden, Wolverhampton, Shiffnall, Stratford upon Avon, Chapel House, Bilstone, and Wellington.

Southampton and Poole. From Bell and Crown, Holborn, through Staines, Bagshot, Alton, Alresford, Winchester, Lindhurst, Lymington, Ringwood, and Wimbourn.

Swansea and Neath. From the Swan, Lad Lane, through Newbury, Wellington, Marlborough, Devizes, Calne, Chippenham, Bath, Bristol, Newport, Cardiff, Cowbridge, and Pyle.

Worcester and Ludlow. From the George and Blue Boar, in Holborn, through Hounslow, Colnbrook, Maidenhead, Henley, Nettlebed, Oxford, Woodstock, Enston, Chipping-Norton, Morton in the Marsh, Evesham, Pershore, Tenbury, Broadway, and Birmingham.

York, Newcastle, and Edinburgh. From the Bull and Mouth, near Aldersgate Street, through Stamford, Grantham, Newark, Doncaster, and Ferrybridge.

USEFUL REGULATIONS

For Edinburgh and Leith.

CUSTOM OF A MERK

On the Pack of all English and Foreign Goods, (English wool excepted,) brought into the city of Edinburgh and liberties thereof.

Scots.

FOR each horse pack consisting of eighteen stone Troy weight, and proportionably for packs or quantities of lesser weight,	£. 0 13 4
Each cart draught, drawn by one or more horses, for each horse drawing therein,	0 13 4
Each hoghead of liquor, tobacco, or other goods,	0 13 4
Each horse load of liquor in bottles or other casks,	0 6 8
Goods carried off the road, in order to evade custom, upon conviction thereof; are liable in payment of double custom.	

PILOTS FOR THE HARBOUR OF LEITH.

EVERY pilot to be licenced by the Lord Provost and Magistrates of Edinburgh, under penalty of *5l.* Sterling, and to have his name and number painted on his boat.

Table of Pilotage.

For a vessel drawing 7 feet water and under,		£.	s.	d.
per foot.		0	0	10
Do.	8 feet,	0	1	0
Do.	9 feet,	0	1	1
Do.	10 feet,	0	1	2
Do.	11 feet,	0	1	3
Do.	12 feet,	0	1	4
Do.	13 feet,	0	1	6
And for each 24 hours attendance on board the ships.—To the master pilots,		0	2	0
To each of the boatmen,		0	1	0

BIRTHAGE.—PORTERS.

Every vessel from foreign ports to pay 1s. 6d. to the shoremaster, and 1s. for hoisting the flag.

Every vessel of 40 tons and upwards, to pay for each coasting voyage 1s. 6d. to the shoremaster, and 1s. for hoisting the flag, and putting up the light.

BIRTHAGE.

EVERY passage boat, each time coming in, £. s. d.	0	0	2
Do. loaded with goods,	0	1	0
British vessels, from 10 to 25 tons, each coasting voyage,	0	1	0
Vessels of same burthen from foreign ports,	0	2	6
From 25 to 50 tons, each coasting voyage,	0	1	6
Do. from foreign ports,	0	4	0
Do. of 50 tons, for coasting voyage,	0	2	6
Do. from foreign ports,	0	5	0
Do. of 70 tons and upwards,	0	5	0
Do. loaded with coal under 20 dale,	0	0	3
From 20 to 40 dales,	0	0	6
From 40 to 50 dales,	0	0	9
Above 50 dales,	0	1	0
Foreign vessels of whatever burthen,	0	5	0
Vessels with coals, for London or other ports, and unloading any part of their cargoes, to take in other goods,	0	2	6

PORTERS.

FOR carrying every cart of coals, not exceeding 12 hundred weight, to a fourth storey, and all above,	£.	s.	d.	f.
To a third story,	0	0	3	0
To every lower storey, or to a cellar,	0	0	2	0
For every other burthen of any kind, from any place within the city to another,	0	0	1	0
For every burthen of wine or other liquor, packing and unpacking,	0	0	2	0
For every burthen of furniture,	0	0	2	0
For every lift of furniture carried on poles,	0	0	6	0

IMPOST ON ALL FOREIGN WINE. 123

No porter to deal in buying, selling, or retailing coals; under penalty of s^l. Sterling and ever rendered incapable. Porters obliged to weigh coals for the inhabitants, and be intitled to one penny per cart, and no more.

By act of council of the 13th of April 1791. The porters of Leith are particularly regulated, and no porter shall demand more than the rates therein specified, and shall have a copy of the said regulations, to shew his employer if demanded, under Penalty of 10s. for each transgression, and forfeiting his hire.

IMPOST ON ALL FOREIGN WINE,

*Brought within the liberties, and privileges of the city
Edinburgh.*

FOR each dozen of choppin bottles	£.	s.	d.
of foreignwine whatever,	0	1	3
Each hoghead of French wine,	1	5	0
Each ton of do.	5	0	0
Each pint of all other foreignwine,	5	0	0 4-12ths
Each half hoghead or quarter butt of do.	1	0	10
Each hoghead, or half butt of do.	2	1	8
Each pipe, butt, or half ton of do.	4	3	4
Each ton of do.	8	0	8
Each Scots pint, of foreign spirits or aquavitaë,	0	0	2
Each English gallon of do. and proportionably for any quantity under 30 gallons, each gallon.	0	0	4
For 30 gallons, and upwards, each gallon,	0	0	3
Each dozen of do. in choppin bottles	0	1	0
Each dozen of choppin bottles of mum, foreign ale, beer or por- ter,	0	0	6
For each hoghead of do.	0	10	0

All Sterling money.

DRIVERS OF COALS, AND PORTERS.

TO prevent fraud by the drivers of coals abstracting them on the road, and selling the remainder at the weight taken in at the coal hill.

There are seven sets of weights provided and stationed at the different stands of porters within the city, and are in charge of the boxmaster of the porters, who is answerable to the city for the same; and that one porter at each stand shall have the care of the triangle and weights, and be at all times ready to weigh coals for the inhabitants for the usual fee; who is also to wear a yellow badge, marked with the words—Public Weights; and in failure of the above regulations, the boxmaster is liable in a penalty not exceeding Twenty Shillings Sterling, and the porter refusing to weigh coals to be deprived of his badge.

First Station of the weights and triangles,—at the Weigh-house of Edinburgh.

Second Station—the Cross.

Third Station—Baillie Fife's Close.

Fourth Station—Head of the Canongate.

Fifth Station—Head of the Meal-market, Cowgate.

Sixth Station—Register Office.

Seventh Station—St. Andrew's Church, New Town.

Drivers of coals, to produce (if demanded) a ticket of the weight of his coals, signed by the Grieve of the coal hill, and if found deficient in weight, the coals to be forfeited to the use of the Charity Work-house; and if more than a quarter of an hundred, the driver to pay the expence of weighing, and double the ordinary fee.

No cart loaded with coals to stand for sale, in the streets of the city, or Canongate, upon pain of seizure of the coals.

Coal carters to range their carts on the South Back of the Canongate, and in the Lawn Market, and no where else in the city.

REGULATIONS FOR KEEPING THE STREETS CLEAN.

1. No water, ashes, or other nuisance, be thrown from the windows, doors, or stairs, nor carpets shaken from the windows.

2. All nuisances to be laid out before seven o'clock in the morning, from 1st March to 1st September, and before eight the other half of the year. Carpets to be shaken or dusted before eight throughout the year.

3. Nuisances on no pretence to be laid out on a Sunday.

4. The possessor of each house to sweep and preserve from nuisances, the common stair immediately below such house, at least twice a week; and a storey or lodging being void, the possessor next above is bound as aforesaid.

5. No chaff to be emptied in the streets. Chaff beds to be emptied by the scavengers.

6. No ashes to be riddled in the streets, upon forfeiture of the riddles.

7. No spouts for conveying water or nuisances from houses shall be used, under penalty of Ten Shillings, besides expence of process, and demolishing the spout.

8. All dung, bark, or timber, laid upon the street shall be taken away within three hours after laid out under penalty of Ten Shillings, and confiscation of the property; and if continued in the street for one night, the person from whose possession it was brought to be liable in a further penalty of Ten Shillings.

9. No obstructions of any kind to be left upon the streets, or avenues to the city, on penalty of Ten Shillings.

10. Masons not to hew or drop stones upon the street without permission in writing; and all rubbish, or earth, to be carried off, the same day as laid out, under penalty of Ten Shillings.

11. The word Nuisance to comprehend dung, filth, herbs, greens, roots, ashes, dust, straw, chaff, bark, rubbish, and water. And the word Street to comprehend all streets, wynds, cloffes, courts, squares, vennels, and areas, within the city and liberties.

12. For trespasses against the foregoing regulations, where no particular penalty is annexed, the penalty for the first offence is Two Shillings; for the second, Five Shillings; and for the third, Ten Shillings, besides twenty-four hours confinement in the City-guard or Tolbooth.

Further Regulations.

All persons possessing shops, vaults, and cellars, under the foot pavement, or possessing houses and shops where there is no vaults or cellars, in the royalty, shall sweep and clean the plain stones and foot pavement before their respective possessions, once every day, before nine o'clock (Sundays excepted) upon pain of forfeiting Two Shillings and Sixpence.

WATER-PIPES.

EVERY water-pipe or cistern which shall be found running waste, shall be entirely cut off; and every water-pipe to which there shall not be affixed a proper ball, cock, and cistern, shall also be cut off.

ERRATA.

- P. 71. For *gs.* Duty on Stills where Molasses is used for making Wines, read *gl.*
 P. 91. *S.* for Saturday, and *S.* for Sunday, to be left out.

CONTENTS.

Auctioneers and Auctions,	—	—	Page 37
Additional Ten per cent. Duty,	—	—	82
Attornies Certificates and Duty,	—	—	93
Administraction, Letters of,	—	—	94
Apprentice Duty,	—	—	95
Almanacks,	—	—	96
Brewers,	—	—	50
Bills of Exchange,	—	—	51
Beer and Ale,	—	—	52
Bricks and Tiles,	—	—	53
Bonds,	—	—	94
Birthage for Harbour of Leith,	—	—	122
Coachmakers,	—	—	58
Candles,	—	—	58
Cocoa Nuts and Coffee,	—	—	59
Cyder and Perry,	—	—	60
Coaches and Carriages, (except Waggon, &c.)	—	—	4
Cards and Dice,	—	—	96
Carts and Drays in London,	—	—	102
Chimney Sweepers in ditto,	—	—	ib.
Courts of Conscience,	—	—	103
Dogs,	—	—	80
Days of Transfer in the Public Funds,	—	—	96
Drivers of Coals and Porters,	—	—	124
Excise Licences,	—	—	77
Fish, Preservation of,	—	—	80
Glass,	—	—	60
Game Licences and Laws,	—	—	13, 15
Gloves,	—	—	10
Gold and Silver Plate,	—	—	76
Houses, Duty on,	—	—	41
Hides and Skins,	—	—	61
Hops,	—	—	63
Horse Duty and Horses Post,	—	—	8, 24
Hats,	—	—	20
Holidays kept at the Public Offices,	—	—	97, 98
Hackney Coaches in London,	—	—	104
Ditto, in Edinburgh,	—	—	112
Ditto, Chairs,	—	—	115
Insurance from Fire, and Policies of,	—	—	92

Legacies,	—	—	—	—	Page 57
Licences to Ale House Keepers,	—	—	—	—	74
Limitations, Statutes of,	—	—	—	—	81
Medicines, Quack,	—	—	—	—	63
Malt,	—	—	—	—	65
Mails,	—	—	—	—	115
Mail Coaches from London,	—	—	—	—	118
Merk, Custom of,	—	—	—	—	121
Newspapers,	—	—	—	—	96
Promissory Notes,	—	—	—	—	52
Perfumery,	—	—	—	—	10
Printed Goods,	—	—	—	—	78
Pawnbrokers Licences and Regulations,	—	—	—	—	83, 84
Probates of Wills and Letters of Administration,	—	—	—	—	94
Pamphlets, Newspapers, and Almanacks	—	—	—	—	96
Pilots for Harbour of Leith,	—	—	—	—	121
Porters in Edinburgh,	—	—	—	—	122
Running Horses and Horse Dealers,	—	—	—	—	48
Receipts,	—	—	—	—	53
Registry of Burials,	—	—	—	—	95
Spirituuous Liquors,	—	—	—	—	68
Stage-Coaches, Regulations of Outside Passengers,	—	—	—	—	22
Stage-Coaches, Diligences, &c.	—	—	—	—	32
Servants and Bachelors,	—	—	—	—	33
Scots Distilleries,	—	—	—	—	70, 73
Soap, Starch, and Sweets,	—	—	—	—	79
Stamps not particularized in distinct Tables,	—	—	—	—	89
Streets of Edinburgh,	—	—	—	—	125
Tobacco and Snuff,	—	—	—	—	39
Theatrical Representations,	—	—	—	—	21
Tea,	—	—	—	—	79
Useful Tables,	—	—	—	—	100
Verjuice, and Vinegar,	—	—	—	—	79, 80
Windows,	—	—	—	—	42
Waggons, Wains, and Carts,	—	—	—	—	9.
Wine, Impost of, in Edinburgh,	—	—	—	—	123
Water-Pipes in do.	—	—	—	—	126

THE END.

